



Policy Number: 1150

Dated: 05/16/2023

## **POLICY BOARD TRAINING**

### **PURPOSE**

According to R277-113 the presiding officer of an LEA governing board shall ensure that the members of the governing board and audit committee are provided with training on the requirements of Title 53G, Chapter 7, Part 4, Internal Audits, and R277-113-4 as part of the member on-boarding process.

### **PROCEDURE**

The training shall:

1. Comply with Title 63G, Chapter 22, State Training and Certification Requirements; and
2. Use the online training and informational materials provided by the Superintendent in accordance with R277-113-3(3).

The American Leadership Academy governing board shall:

1. Designate board members to serve on an audit committee, consistent with 53G-7-401(1); and
2. Maintain on the website the names of the governing board members who serve on the audit committee.

The American Leadership Academy audit committee shall:

1. Ensure the LEA obtains all audits, agreed-upon procedures, engagements, and financial reports required by Section 51-2a-201 and Subsection 53G-5-404(4);
2. Provide an independent forum for internal auditors, internal audit contractors, and other regulatory bodies to report findings of fraud, waste, abuse, non-compliance, or control weaknesses, particularly if LEA administration is involved;
3. 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 LEA administration;
4. Present, as appropriate, information and reports from the audit committee's meetings to the LEA board; and
5. Receive, as appropriate, reports of reviews, monitoring, or investigations conducted by LEA administration and ensure appropriate corrective action is taken in a timely manner.

With regards to engagements completed by an independent external auditor, an LEA audit committee shall:

1. Manage the audit procurement and quality process in compliance with Title 63G, Chapter 6a, State Procurement Code and Rule R123-5;
2. Ensure that the independent external auditor has access to directly communicate with the audit committee;
3. Review disagreements between independent external auditors and LEA administration;
4. Consider LEA responses to audits or agreed-upon procedures; and
5. Determine the scope and objectives of other non-audit services, as necessary.

#### **UTAH OPEN AND PUBLIC MEETING**

The board president will ensure that members of the board complete annual training on provisions of Utah's Open and Public Meetings Act. This training will take place during the annual September Board meeting and follow the procedures set forth in Utah Code 52-4-101.

#### **REFERENCES**

**R277-113**

**TITLE 63G, CHAPTER 22**

**UTAH CODE 52-4-101**

**UTAH CODE 51-2A-201**

**UTAH CODE 53G-7-401(1)**

**UTAH CODE 53G-5-404(4)**

**RULE 4123-5**