

R555, Providing Facilities, ...

R556, Transportation in Ca...

R557, Motor Vehicles

R558, Surplus Property

R561, Accounting and Fina...

R562, Non-Lapsing Balanc...

R565, Audit Committees

R567, Internal Audit Progra...

R571, Purchasing

R572, Noncapital Asset Inv...

R581, Payment of Dues an...

R582, Per Diem Compensa...

R583, Student Recruitment...

R587, Contract of Lease-P...

R588, Delegation of Debt P...

R590, Issuance of Bonds f...

▶ 6. Student Financial Aid

▶ 7. Capital Facilities

▶ 8. Personnel

▶ 9. Workforce Alignment

▶ 10. Data Governance and Rese...

▶ 11. Higher Education Student ...

▶ 3. Technical College Policies



R567, Internal Audit Program



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**R567, Internal Audit Program¹**

R567-1 Purpose: To establish policies and standards for internal audit departments within the Utah System of Higher Education ("USHE").

R567-2 References

- 2.1 [Utah Code § 53B-6-102](#), Standardized Systems Prescribed by the Board
- 2.2 [Utah Code § 53B-7-101](#), Financial Affairs Under the General Supervision of the Board
- 2.3 [Utah Code Title 63L, Chapter 5](#), Utah Internal Audit Act
- 2.4 [Board Policy R565](#), Audit Committees
- 2.5 [Board Policy R141-3.9](#), Functions of the Commissioner of Higher Education
- 2.6 [International Standards for the Professional Practice of Internal Auditing](#), INSTITUTE OF INTERNAL AUDITORS

R567-3 Definitions

3.1 Audit Charter: The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the definition of internal auditing, the Code of Ethics, and the International Standards for Professional Practice of Internal Auditing ("IIA Standards"). The chief audit executive must periodically review the internal audit charter and present it to senior management and the Utah Board of Higher Education ("Board") for approval. The audit charter should grant appropriate access to data, information, records, and personnel needed to fulfill the internal audit activity's purpose and responsibilities.

¹ Adopted April 24, 1973, amended May 29, 1973, June 26, 1973, November 27, 1973, January 28, 1975 and April 22, 1975; replaced January 17, 1992, amended April 17, 1992, March 18, 2005, March 31, 2017, November 16, 2018, March 25, 2021, May 21, 2021, and July 14, 2022.