Responsibilities of Internal Audit Division       UDOT 03-01
Effective:  August 2, 2010       Revised:  September 3, 2013

Purpose
To establish the Responsibilities of the Utah Department of Transportation (Department) Internal Audit Division as outlined in Utah Code, Title 72, Chapter 1, Section 204 (3).

Policy
The Internal Audit Division is responsible for:

1. Conducting and verifying all internal audits and reviews within the Department.

2. Performing financial and compliance audits to determine the allowability and reasonableness of proposals, accounting records, and final costs of consultants, contractors, utility companies, and other entities used by the Department.

3. Implementing audit procedures that meet or exceed generally accepted auditing standards relating to revenues, expenditures, and funding.