



# Compliance Summary

School Children's Trust



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# Program Requirements & Compliance Monitoring

School LAND Trust is a program that is funded with money from Utah trust lands and funds academic achievement for students through collaborative strategies and evidence-based practices. It encourages collaboration between parents, employees, and school administration. The program is implemented locally, under the supervision of each LEA. School Children's Trust (SCT) is responsible for administering, training, and compliance.

## Funding Requirements:

- Council Membership
- Principal's Assurance
- School Website
- Final Report
- Upcoming Plan



# Program Requirements & Compliance Monitoring Timeline

## **November 2022**

- October 20th requirements
  - Council Membership
  - Principal Assurance
  - Websites - reducing principal burden

## **February 2023**

- Final reports (due for SCT review March 1)

## **March 2023**

- Carryover review

## **May-June 2023**

- Upcoming Plan Review (Charter Plans due April 1 and Districts set a date before May 15th)

## **November 2022-May 2023**

- Full (comprehensive) review

# October 20th Items Review

## **Council Membership**

## **Principal Assurance**

## **School Website Posting**

Focus on reducing principal burdens for reporting requirements

Currently there are several website posting requirements

- Some may be met with a single URL provided by the SCT
- Some can be met through Google docs
- The others are school-specific and require less upkeep



# Final Report Review

No significant findings

Identified as a better tool for follow-up rather than an investigative tool

# Carry-over Review

>10% carry-over for past year, past 2 prior years, or 3 consecutive years

Leniency for years surrounding covid

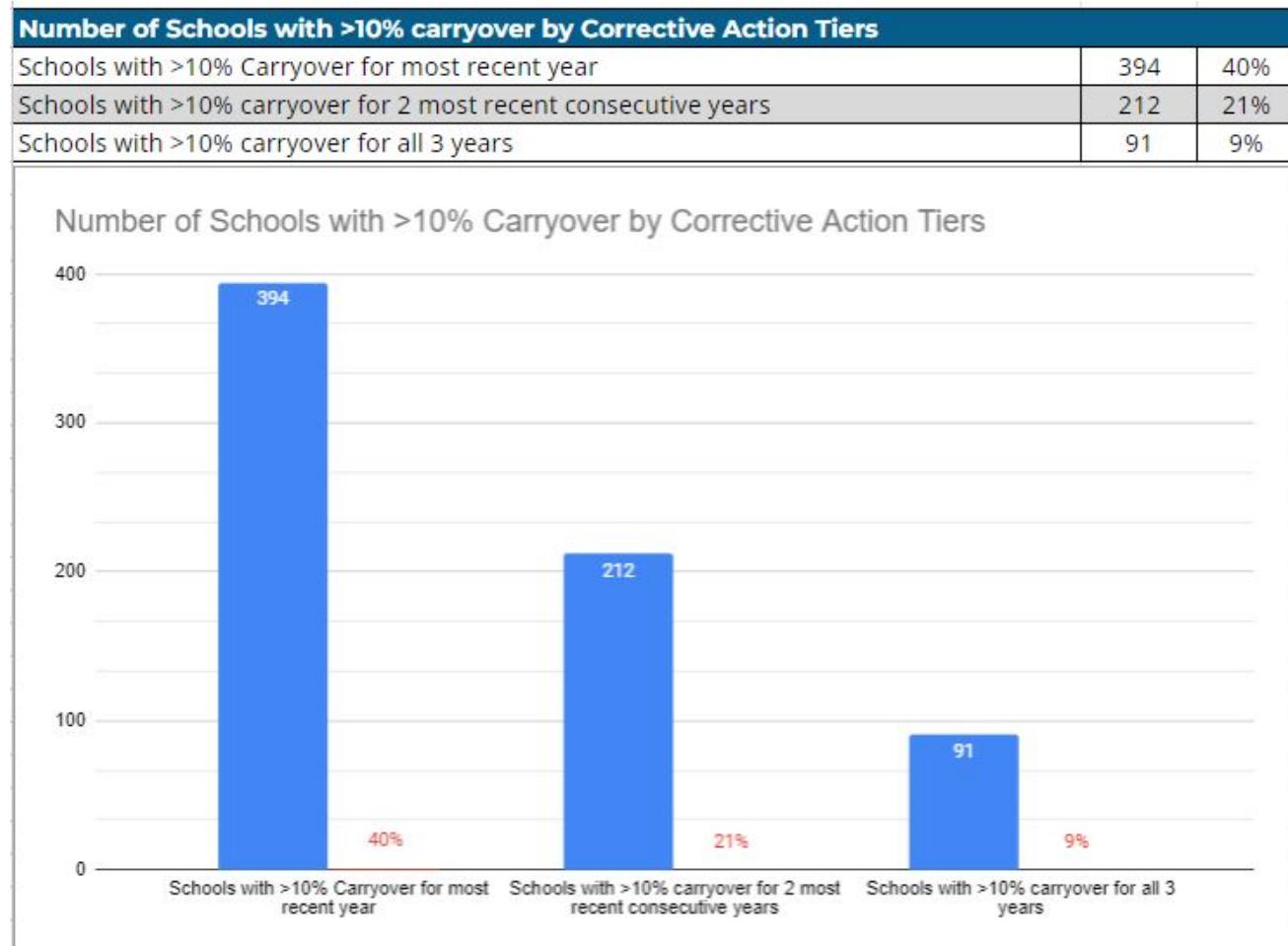
# Carry-over 2022-2023 Report

## Temperature gauge

Possible corrective action for 3 consecutive years > 10%,

Reviewed 994 schools

All schools out of compliance have the ability to “reset” in 23-24 school year



# Upcoming Plan Review

- Negative/excessive carryover
- Academic, student-centered goals
- Board prioritized academic areas
- Allowable expenditures - outlined in Rule
- Consistency with Code & Rule
- Spelling
- No student identifiable information
- Connection between goal, academic area, planned expenditures
- Backup plan
- Quorum for council vote



# Full (comprehensive) review

## **Reviewed includes:**

- 2020-2021 plan writing (accuracy/transparency), final reports
- Unallowable program expenditures - general ledger for 5420
- School Community council membership seating and election processes
- Internal controls over purchases using School LAND Trust funds



# Corrective actions

## **Unallowable expenditures**

Would the expense be allowable, had it been planned?

- Yes - provide training
- No - pay back the funds

Focus on training

- LEA ownership
- State resources

Follow-up

- LEA's intention for correction
- Submission of follow-up documentation
- State resources and training opportunities/offerings



# Improving Compliance Monitoring

Current Practice - Full (comprehensive) compliance reviews for an LEA occur once every 10 years

New Goal is once every 4-5 years

- FTE
- Information and program reports that provide most value
- Development of training and compliance cycle



# Questions?