

Audit Report Summaries

The following are summaries of public education related audit reports released in the last five years, or that are still in corrective action. Summaries were primarily generated by Co-Pilot AI; however, Internal Audit reviewed and edited as necessary. If a report was not issued, a summary is not included.

Full audit reports with findings specific to public education related entities will be provided for convenience or are available at the links below for the specified entities. Reports without findings specific to public education related entities (e.g., financial and single audit reports) may be found at the links below for the specified entities.

The summaries in this document are organized by 1) the state fiscal year in which they were released, and 2) the agency that released them.

Specifically Used Acronyms

IAD	USBE Internal Audit Department
DOF	State Division of Finance
LEA	Local Education Agency
OLAG	Office of the Legislative Auditor General
OSA	Office of the State Auditor
SFY	State Fiscal Year
USBE	Utah State Board of Education
USDA	US Department of Agriculture
USDB	Utah Schools for the Deaf and the Blind
USDE	US Department of Education

IAD: <https://www.schools.utah.gov/internalaudit> (see Audit Reports)

OLAG: https://olag.utleg.gov/audits_all.jsp

OSA: <https://reporting.auditor.utah.gov/searchreports/s/>

(For State Financial and Single Audit Reports, search Entity = State of Utah)

DOF: <https://finance.utah.gov/state-agency-resources/reports/>

(Financial Audit Reports for the State of Utah)

SFY 2019 (July 2018 – June 2019)

USBE INTERNAL AUDIT DEPARTMENT

- **18-04 CACTUS Data Accuracy and Reliability Audit**

This audit evaluates the accuracy and reliability of the CACTUS system, which is used by the USBE to manage educator licensing and related data. The report identifies several issues with the data quality, such as inconsistency, incompleteness, and timeliness, and provides recommendations for improvement. The report also highlights the importance of CACTUS data for various purposes, such as student safety, funding, reporting, and policymaking.

WEBAIM

- **Accessibility Evaluation of the USBE Website**

This evaluation is a follow-up review to consider action taken in response to a prior evaluation on compliance of USBE's website with federal accessibility requirements. The report identifies examples of several concerns, such as lack of visual focus indicators, inaccessible carousels, and inappropriate alternative text. The report indicates that many concerns have been resolved and that there are items that still need resolution.

SFY 2020 (July 2019 – June 2020)

USB E INTERNAL AUDIT DEPARTMENT

- **19-01 2018 Year-End Financial Close Audit**

This audit summarizes the results of an audit of the 2018 year-end financial close process of the USB E and the USDB. The audit found that both entities need to improve their internal controls, policies, and procedures related to the year-end close, such as documenting responsibilities, deadlines, forms, and reviews. The audit also identified issues with data quality, accuracy, timeliness, and compliance with state regulations. The report provides recommendations for enhancing the efficiency and effectiveness of the year-end close process and ensuring the reliability and validity of the financial statements.

- **19-02 School Safety Audit**

This audit summarizes the results of an audit of the school safety data collection and reporting practices of the USB E. The audit found that the USB E has not complied with certain statutory requirements, including the development of an annual report on certain incidents that occur on school grounds involving arrests, other law enforcement activities, and disciplinary actions. The audit also found that the USB E lacks effective internal controls, policies, and procedures to ensure the reliability and validity of the school safety data it collects from LEAs. The audit provides recommendations for improving the USB E's compliance, data quality, accountability, and communication with LEAs and stakeholders.

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2019-12 A Performance Audit of Public Education Assessment Data**

This audit examines the reliability and validity of public education assessment data in Utah, focusing on the impacts of parental opt-out, student disengagement, and test development processes. The report finds minimal effects of opt-out, recommends further investigation of disengagement, and affirms the quality of test questions.

- **2019-14 A Performance Audit of Public Education Reporting Requirements**

This audit examines the reporting requirements for LEAs and recommends ways to increase efficiency and reduce redundancy. It also reviews the funding sources and costs for administrative functions related to reporting. The report suggests that the USB E collaborate with the Legislature and LEAs to streamline reporting processes and systems.

- **2020-E A Limited Review of the Individualized Education Program (IEP) Intake Process**

This review considers the case of a student who was denied special education services and the USBE's IEP intake and appeals process. It finds that the USBE has multiple methods for dispute resolution and tracks data on timeliness, parental involvement, and compliance. It concludes that no further audit work is needed based on the available information.

OFFICE OF THE STATE AUDITOR

- **State of Utah 2019 Financial Audit**

This annual audit opines on the presented financial position of the State of Utah for SFY2019, inclusive of public education. No findings related to public education were issued.

- **19-28 State of Utah 2019 Single Audit**

This audit examines federal compliance as required in 2 CFR 200 for SFY2019. No findings were issued related to public education.

- **19-36 A Limited Review of UPSTART 2019**

This review analyzes how Waterford Institute used state funds for the UPSTART Program, a preschool software program, in FY 2019. It finds that Waterford complied with most requirements except for reporting the funds used for computers and internet services. It recommends USBE to monitor this area.

- **OSA_2020 A Limited Review of Expenditures Related to ProStart**

This review analyzes the reimbursement requests of the Utah Restaurant Association Foundation, a USBE contractor for the ProStart program, and finds that some of them were not legitimate or supported by proper documentation. The report also identifies risks of misappropriation of funds and recommends improvements for USBE's oversight and review process.

- **19-47 A Limited Review of Minimum School Program (MSP) 2019**

This audit reviews the MSP funding formulas and allocations for 14 programs in FY19 and the MSP budget projections for three programs in FY21, for compliance with statutes. It finds that USBE complied with the laws and projections, except for the Youth-in-Care [formerly Youth-in-Custody] carryover process. It recommends that USBE follow the rule or revise it.

US DEPARTMENT OF AGRICULTURE

- Management Evaluation of the Emergency Food Assistance Program (TEFAP)

This audit reviews USBE compliance with federal regulations and requirements applicable to federally funded nutrition assistance programs. The review identified as noteworthy that USBE participates in a state advisory board but found non-compliance with a subrecipient monitoring corrective action plan requirement and a public notification requirement. Corrective action was required for the two areas of non-compliance.

SFY 2021 (July 2020 – June 2021)

USBE INTERNAL AUDIT DEPARTMENT

- **20-02 APA's Use of State Special Education Funds**

This audit examines how American Preparatory Academy (APA) spent state funds in SFY2019 for various special education programs. It evaluates the compliance of APA's expenditures with state and federal regulations, procurement rules, and internal policies. It also assesses the adequacy of APA's internal control system and documentation practices. It identifies areas of improvement, questions use of approximately \$2.8 million funds, and provides recommendations for APA and USBE.

- **20-01 USBE and LEA Internal Control Systems**

This audit evaluates the internal control systems of the USBE and 16 LEAs using the framework in The Green Book published by the Government Accountability Office. It finds that most entities have partially effective systems that need improvement in various internal control system components and principles. It also identifies areas of noncompliance with laws and regulations related to counseling, LAND trust, emergency response, and open meetings. It recommends that the USBE and LEAs use The Green Book to design, implement, document, and monitor their internal control systems and address the deficiencies found in the audit.

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2020-11 A Performance Audit of Public Education's Governance Structure**

This audit evaluates the governance structure of public education in Utah and compares it with other states. It identifies challenges and opportunities for improving collaboration, accountability, and responsiveness among stakeholders. It also provides recommendations for enhancing the roles and functions of various entities, including the USBE, local school boards, and the Governor's Office.

- **2021-03 A Limited Review of Public Education's COVID-19 Soft Closure**

This review analyzes how public education responded to the COVID-19 pandemic and soft closures in the 2020-21 school year. It analyzes the impact of soft closures on in-person instruction, student infection rates, and district decision making. It also discusses the advantages of the "Test to Stay" program as an alternative to soft closures. It recommends that public education promote the "Test to Stay" program and consider it as the primary option for mitigating school outbreaks.

- **2021-04 A Performance Audit of the Utah State Board of Education's Internal Governance**

This audit reviews the governance structure and practices of the USBE, including its strategic plan, mission and vision, internal operations, performance measures, employee culture, and turnover. It evaluates the alignment of USBE's direction with the statutory guidance provided by the Legislature, the accountability and transparency of USBE's internal and external reporting, the effectiveness of USBE's onboarding and training processes, the consistency and communication of USBE's board and leadership, and the impact of USBE's turnover on its own staff and the local education agencies. It provides recommendations for improving USBE's internal governance and stakeholder collaboration.

- **2021-09 A Performance Audit of Utah's Charter School Governance Structure**

This audit examines the unclear and inconsistent governance and accountability of charter schools by USBE and SCSB. It presents three options for clarifying state-level roles and recommends requiring a formal charter renewal process and annual performance reports by authorizers. It also reviews the practices of other states and authorizer types.

OFFICE OF THE STATE AUDITOR

- **State of Utah 2020 Financial Audit**

This annual audit opines on the presented financial position of the State of Utah for SFY2020, inclusive of public education. No findings related to public education were issued.

- **20-28 A Limited Review of the Minimum School Program (MSP) 2020**

This review analyzes how the USBE and LEAs spent MSP funds for four programs: CTE, ESA, EARS, and Teacher Supplies and Materials. The report finds errors, non-compliance, and inadequate documentation at some LEAs for each program. The report also verifies the MSP funding allocations and projections for eight programs. The report recommends improvements for LEA accountability and USBE oversight.

- **20-39 USBE 2020 Single Audit**

This audit evaluates the USBE's compliance with federal requirements for programs funded by the Education Stabilization Fund (i.e., GEER, ESSER). The report identifies a material weakness and reportable noncompliance in reporting expenditures based on estimates rather than actual reimbursement requests from LEAs. The report recommends timely submission of reimbursement requests to improve oversight and accuracy.

US DEPARTMENT OF AGRICULTURE

- **Management Evaluation of the Summer Food Service Program**

This evaluation reviews USBE operations for compliance with federal regulations and requirements applicable to federally funded nutrition assistance programs. The review identified included review of documentation and interviews with staff; no findings were issued.

- **Targeted Management Evaluation of the National School Lunch and School Breakfast Program**

This evaluation assesses USBE administration of the National School Lunch and School Breakfast Programs for compliance with federal regulations and requirements. The review found non-compliance with various requirements, including timing requirements, data elements, and lack of oversight and review of documentation. Corrective action was required for the areas of non-compliance and several additional observations with suggestions were identified.

US DEPARTMENT OF EDUCATION

- **Utah's Longitudinal Data System**

This audit reviews the history of USBE's participation in these federal grants—along with other state partners, identifies strengths and best practices, and areas of focus and action items. Strengths include sustainability, given support from the Legislature and cross-agency participation and buy-in. Areas of focus include increased support, collaboration, and oversight of high-quality research activities.

SFY 2022 (July 2021 – June 2022)

USBE INTERNAL AUDIT DEPARTMENT

- **21-01 ProStart**

This audit includes an overview of the ProStart program, its history, funding sources, and goals. It describes how the program vendor, the Utah Restaurant Association Foundation (URAF), operates the program with local education agencies, teachers, chefs, and industry experts to provide culinary arts education and training to high school students across the state. The audit report highlights several concerns with the vendor, including legal entity issues, insufficient and incorrect documentation, and a duplicate request for reimbursement. It also provides recommendations for resolving inappropriately reimbursed funds and either restructuring the program or designing and implementing a comprehensive internal control system.

- **21-02 Education Service Provider Audit**

The audit report examines LEA contracts with third-party providers for online courses and other educational services. The audit report identifies benefits and challenges of using ESPs, such as increasing student choice and opportunity, providing administrative and teacher assistance, and offering credit recovery options. However, the audit report also reveals some areas of concern and non-compliance, such as unclear and inconsistent governance and accountability, lack of data reliability and transparency, and insufficient oversight and monitoring of ESPs by LEAs. The audit report provides recommendations for improving the quality and effectiveness LEA use of ESPs, such as establishing benchmarks and metrics, updating contracts and policies, developing monitoring plans, and ensuring compliance with applicable laws and rules.

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2021-13 A Performance Audit of Teacher Retention Within Utah’s Public Education System**

This audit examines the state and local trends, challenges, and best practices related to recruiting, retaining, and supporting teachers in the state. The audit report identifies several areas for improvement, such as enhancing data collection and analysis on teacher retention and shortages, focusing efforts on supporting new teachers in their early years, and addressing teacher stress and workload concerns. The audit report also recognizes the efforts and achievements of the Legislature, the Utah State Board of Education, the Utah System of Higher Education, and the local education agencies in prioritizing and funding public education and teacher compensation. The audit report provides valuable insights and information for policymakers and education stakeholders to better understand and address the teacher workforce issues in Utah.

- **2022-03 A Performance Audit of Teacher and Principal Performance Within Utah’s Public Education System**

This audit summarizes the best practices and recommendations for improving the evaluation and support of school principals in Utah. It examines how the Legislature, the Utah State Board of Education, local districts, and higher education institutions can collaborate to create a principal preparation pipeline. The audit report also highlights the impact of effective principals on teacher retention, student achievement, and school culture. The audit report emphasizes the importance of providing ongoing professional development, mentorship, and feedback for principals, and ensuring that their evaluation systems align with their unique roles and responsibilities. The audit report identifies concerns with principals, such as heavy administrative workload, lack of resources, and varying levels of preparation and support across the state.

- **2022-02 An In-Depth Budget Review of the Weber School District**

This audit assesses the efficiency and effectiveness of Weber School District’s (WSD's) use of public funds and provides recommendations for improvement in several areas, such as strategic planning, grant management, operational performance, and internal controls. The audit report also recognizes the strengths and achievements of WSD, such as its low tax rates, its focus on instructional spending, and its success in increasing graduation rates at Roy High School.

- **2022-05 A Performance Audit of Public Education Administrative Costs**

This audit provides a brief overview of four performance audits conducted by the Office of the Legislative Auditor General on various aspects of public education administrative costs. The report examines how LEAs spend and manage their administrative funds, how they comply with state and federal requirements, and how they measure and improve their administrative effectiveness and efficiency. The report also offers recommendations for enhancing accountability, transparency, and best practices in public education administration.

- **2022-04 A Performance Audit of Financial Reporting in Public Education**

This audit assesses the quality, reliability, and comparability of the financial data reported by LEAs to the USBE, and the effectiveness of USBE's oversight and management of the financial reporting process. The audit report identifies several areas of concern and improvement, such as an LEA culture of non-compliance, inconsistent and erroneous reporting, vague and inadequate charts of accounts, insufficient monitoring and enforcement, and outdated and user-unfriendly data publications. The audit report includes recommendations for USBE and LEAs to address these issues, such as modifying and clarifying codes, expanding validation rules, requiring detailed function codes, and modernizing data formats and dashboards.

OFFICE OF THE STATE AUDITOR

- **State of Utah 2021 Financial Audit**

This annual audit opines on the presented financial position of the State of Utah for SFY2021, inclusive of public education. No findings related to public education were issued.

US DEPARTMENT OF EDUCATION

- **OCR-08-21-1204 Title II Discrimination Investigation**

This investigation considers allegations of discrimination against students on the basis of disability. The report outlines the laws and policies reviewed, the analysis completed, and the conclusion that there is insufficient evidence to establish that discrimination occurred as alleged.

- **Student Support and Academic Enrichment Monitoring Report**

This review examines USBE's administration, implementation, and fiduciary responsibility for the Student Support and Academic Enrichment (Title IV-A) program. The report includes both commendations of emerging practices and findings and observations. Improvements can be to USBE's oversight of the program, including requiring progress and other reports from LEAs, evaluating the effectiveness of its technical assistance, and developing procedures for data collection.

SFY 2023 (July 2022 – June 2023)

USBE INTERNAL AUDIT DEPARTMENT

- **22-02 Licensing Audit**

This audit analyzes the design and implementation of the educator licensing system and found misalignment, complexity, inefficiency, noncompliance, and potential impacts on student outcomes. The audit recommended revising the purpose, structure, and processes of licensing and improving internal controls.

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2022-08 Comprehensive Education Audit Capstone**

This audit summarizes audit findings completed by OLAG for audits 2020-11 through 2022-05 in this document; see those audits for specific summaries.

- **2022-12 A Performance Audit of Curriculum and Teacher Training in Public Education**

This audit examines the processes and practices for curriculum and teacher training in Utah public education. The report finds that there is a lack of clear and consistent guidance, standards, and oversight for selecting, managing, and reviewing curriculum and instructional materials at the state and local levels. The report also identifies some potentially questionable content in course materials and teacher trainings, as well as some gaps in policies and trainings regarding teacher neutrality and emerging social issues. The report provides recommendations for the Legislature, the USBE, and LEAs to address these issues and enhance the quality, transparency, and accountability of curriculum and teacher training in public education.

- **2022-16 An In-Depth Budget Review of the Salt Lake City School District**

This audit examines how the Salt Lake City School District (SLCSD) manages its budget, operations, and student performance amid declining enrollment and unique challenges. The report identifies issues with board governance, school closures, tax increment financing, and best practices, and provides recommendations for improvement.

- **2023-03 A Performance Audit of Space Utilization by the Utah Schools for the Deaf and the Blind**

This audit examines how USDB planned, requested, and utilized its space in different locations. The report identified several issues, such as inadequate planning, unclear statutory guidance, insufficient analysis, and lack of long-term vision. The report suggested that USDB should improve its data governance, organizational structure, performance management, risk assessment, control activities, and information and communication systems to ensure data accuracy and reliability. The report also advised USDB to work with local school districts and DFCM to develop a statewide plan

for facilities and to seek additional approval for any changes to capital development projects. The report urged the Legislature to consider clarifying the process for USDB to request new buildings and to evaluate the feasibility and cost-effectiveness of USDB's proposals.

OFFICE OF THE STATE AUDITOR

- **21-37 A Limited Review of the Minimum School Program (MSP) 2021**

This review analyzes how the USBE and LEAs spent MSP funds for various programs. The report found three issues with the compliance and accuracy of the MSP allocations and expenditures of funds and made recommendations to the USBE and the LEAs to address them.

- **21-38 State of Utah 2021 Single Audit**

This audit examines federal compliance as required in 2 CFR 200 for SFY2019. No findings were issued related to public education.

- **WYSD21SP A Review of Complaints Against Wayne School District**

This review addresses noncompliance with travel policies by Wayne School District personnel and board members, resulting in excessive spending. Recommendations included policy clarifications, reimbursement of unauthorized expenses, and improved documentation and pre-authorization for travel exceptions to avoid misuse of public funds and maintain public trust.

- **State of Utah 2022 Financial Audit**

This annual audit opines on the presented financial position of the State of Utah for SFY2022, inclusive of public education. No findings related to public education were issued.

- **22-02 USBE 2022 Single Audit**

This audit identifies one material weakness in internal control over compliance related to tracking, accounting, and reconciling food commodity shipments, disbursements, and inventory. The report also includes USBE's response, which partially concurs with the finding, and corrective action plan.

US DEPARTMENT OF EDUCATION

- **OCTAE State Program Review and Technical Assistance Report**

This review examines USBE's implementation of the Adult Education and Family Literacy Act and Title II of the Workforce Innovation and Opportunity Act. The report identified insufficient data collection, reporting, subrecipient monitoring procedures, and system concerns. The report requires a corrective action plan to address the concerns, inclusive of system updates, policy and tool development, training, and revisions to grant applications.

SFY 2024 (July 2023 – June 2024)

USBE INTERNAL AUDIT DEPARTMENT

- **22-01-A Data Reliability Audit – Assessment Data**

This audit examines the compliance of LEAs and the USBE with various laws and rules related to assessments, such as record retention, WIDA administration, and proctoring requirements. The report found several instances of noncompliance that could affect the validity, reliability, and security of student assessment data. The report recommended that the USBE and LEAs improve their internal control systems to ensure compliance with applicable laws and rules, and to design and implement effective policies and procedures for data governance. The report also suggested that the USBE and LEAs review and align their compliance objectives and communication protocols to avoid confusion and inconsistency.

- **22-01-B Data Reliability – Graduation and Student Data**

This audit evaluates the validity and reliability of student data for school years 2022 and 2023, such as enrollment, attendance, demographics, and courses. The report found many discrepancies and inconsistencies between the data reported by LEAs and the data stored by the USBE, and between the data and the supporting documentation. The report identified several causes for the data problems, such as unclear roles and responsibilities, lack of commitment to competency, limited accountability, low data quality standards, inconsistent treatment of data, and miscommunication. The report warned that the data issues could have negative effects on funding, policy, compliance, research, and decision-making. The report recommended that the USBE and LEAs improve their data governance, organizational structure, performance management, risk assessment, control activities, and information and communication systems to ensure data accuracy and reliability.

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2023-10 High-Risk List**

Chapter 3 of this audit emphasizes the need for improved educational preparation and clear pathways in public education to high-yield post-secondary programs to enhance education's return on investment (ROI). It highlights mixed progress in K-12 proficiency, the importance of enrollment and completion rates, and ongoing efforts for better workforce alignment.

- **2023-11 A Systemic Performance Audit of the Park City School District**

This audit found several areas of noncompliance and improvement related to environmental and construction regulations, underperforming student groups, and strategic planning. The report provided numerous recommendations to the district and Legislature to address the audit findings and enhance the quality of education and operations in the district.

- **2024-06 An Initial Review of Merit Awards for Teachers**

This audit examines the design, implementation, and impact of merit award programs in other jurisdictions, such as Texas, Washington, DC, and Dallas, TX, and compares them with Utah's new merit award program established by Senate Bill 173 in 2024. The report identifies some potential benefits and challenges of merit awards for teachers, such as improving teacher retention, student achievement, and collaboration, and addressing data quality, objectivity, and equity issues. The report offers several recommendations to Utah State University's Center for the School of the Future, which is responsible for administering Utah's merit award program, to address the audit findings and enhance the effectiveness and accountability of the program.

- **2024-07 A Performance Audit of the Teacher and Student Success Program**

This audit examines how LEAs and schools have spent TSSP money and how they have measured their progress and outcomes. The report identifies some strengths and best practices of the program, such as its flexibility and local control, but also some challenges and areas for improvement, such as inconsistent financial reporting, lack of oversight and transparency, and unclear definitions and expectations. The report offers recommendations to the Legislature to address the audit findings and enhance the effectiveness and accountability of the program.

- **2024-08 A Systemic Performance Audit of Juab School District**

This audit examines the district's teacher experience, student achievement, and statewide online education program. The report identifies several challenges and areas for improvement, such as low teacher salaries, high teacher workload, inconsistent grading policies, low test scores in some subjects and grades, data reporting issues, and policy questions related to the online program. The report also highlights some strengths and best practices, such as high graduation rates, recovery in some test scores, leadership and mentorship programs, and personalized professional development. The report provides several recommendations to the district and the Legislature to address the findings and enhance the quality of education in Juab School District.

OFFICE OF THE STATE AUDITOR

- **23-02 A Limited Review of the Education Scholarship Programs 2023**

This review focuses on two programs: the Special Needs Opportunity Scholarship (SNOS) and the Carson Smith Scholarship (CSS); and assessed the compliance and performance of the SNOS Granting Organization (SGO) and USBE in relation to statutory requirements and best practices for scholarship eligibility, award amount, disbursement, and reporting. The review identified several concerns and provided numerous recommendations to address the audit findings and enhance the effectiveness and accountability of the programs.

- **23-03 A Limited Review of the Minimum School Program (MSP) 2022**

This review examines the compliance of the USBE and LEAs with statutory requirements for MSP allocations and expenditures of funds. The report identifies two findings related to the Special

Education Add-On WPU program and the School Community Councils. The report provides recommendations to USBE, LEAs, and the Legislature to address the audit findings and enhance the effectiveness and accountability of the MSP.

- **23-06 A Limited Review of UPSTART 2022**

This review evaluates the program's compliance with Utah Code Title 53F-4, which governs the use of funds and the evaluation requirements. The report did not identify any findings.

- **State of Utah 2023 Financial Audit**

This annual audit opines on the presented financial position of the State of Utah for SFY2023, inclusive of public education. No findings related to public education were issued.

- **23-22 USBE 2023 Single Audit**

This audit found three significant instances of noncompliance related to federal reporting, subrecipient monitoring, and suspension and debarment verification. The report provides recommendations to USBE to address the audit findings and improve the management and oversight of federal funds.

US DEPARTMENT OF AGRICULTURE

- **Management Evaluation of the Child and Adult Care Food Program**

This evaluation assesses the USBE's administration of Child and Adult Care Food Program and evaluates processes and procedures for complying with federal requirements and policies. The review found non-compliance with a few requirements and suggested revising policies and procedures to ensure alignment with federal requirements.

- **Child Nutrition Program Financial Management Review**

This review assesses USBE's compliance with Federal financial regulations and Food Nutrition Service regulations and policy. Various reports and records for nutrition programs were reviewed, and interviews were conducted. The review identified reports that did not reconcile with supporting information and required revision of the respective reports.

US DEPARTMENT OF Education

- **OESE Data Reporting Targeted Monitoring Report**

This review analyzes data reporting specific to the Office of Elementary and Secondary Education (OESE) and identified significant instances of missing data, low response rates to data quality error messages, lack of resolution to data quality issues, and inadequate explanations for errors. The report also identified that USBE is required to establish and maintain effective controls to ensure administrative and program data are useful, accurate, unbiased, and secure. USBE's internal data quality reviews do not explicitly align with EDFacts business rules or data quality requirements. The

report indicates required corrective action and notes new processes at the federal level are being put in place that will not allow for resubmission to correct errors; therefore, USBE will need to exercise greater attention to ensure reliable data.

- **Biannual Review of Elementary and Secondary School Relief Grants**

This review evaluates USBE's subrecipient monitoring and actions subrecipients are taking to improve student outcomes and address learning loss. The report identified that USBE has not conducted ESSER specific programmatic monitoring and did not provide its monitoring protocol. Required action is outlined to address the non-compliance.

US DEPARTMENT OF JUSTICE

- **Title II Disability Investigation**

This investigation reviews compliance with requirements of Title II of the Americans with Disabilities Act (ADA) and found that Utah is violating the ADA by unnecessarily segregating adults and youth with intellectual and developmental disabilities in employment and day service settings that prevent them from fully interacting with people without disabilities possible. Specific to USBE are concerns with transition services for youth, working collaboratively with other state agency partners. Suggestions to address the concerns were provided while noting that the Office of Civil Rights will work with the state.

SFY 2025 (July 2024 – 8/20/2024)

OFFICE OF THE LEGISLATIVE AUDITOR GENERAL

- **2024-11 A Performance Audit of the Statewide Online Education Program**

This audit report evaluates the oversight, communication, guidance, and accountability of the SOEP (State Online Education Program) by the USBE oversight team. The report identifies several areas for improvement, such as enhancing policies and procedures, conducting more robust and consistent monitoring visits, creating a plan for revising or replacing the Student Enrollment, Approval, and Tracking System (SEATS), increasing counselor involvement and training, and addressing potential double funding issues. The report provides several recommendations to USBE and the Legislature to address the audit findings and enhance the quality and effectiveness of the SOEP.

- **2024-12 A Performance Audit of the Trust System Entities**

This audit examines the compliance, performance, and accountability of Trust System Entities, which include SITLA, SITFO, LTPAO, and the School LAND Trust Program, in relation to statutory requirements and best practices for trust land management, investment, distribution, and protection. The report identifies several recommendations to the Trust System Entities and the Legislature to address the audit findings and enhance the effectiveness and transparency of the Trust System.

- **2024-13 A Performance Audit of the School and Institutional Trust Lands Administration**

This audit includes findings and recommendations for SITLA, which manages about 3.3 million acres of trust land for the benefit of various beneficiaries, primarily public schools. The report evaluates the compliance, performance, and accountability of SITLA in relation to statutory requirements and best practices for trust land management. The report identifies several recommendations to SITLA and the Legislature to address the audit findings and enhance the effectiveness and transparency of SITLA's operations.

- **2024-10 A Systematic Performance Audit of Rich School District**

This audit examines the district's student achievement, strategic planning, instructional coaching, and professional learning communities. The report identifies several strengths and challenges and offers several recommendations to the district to address the findings and enhance the quality of education in Rich School District.