

UTAH STATE BOARD OF EDUCATION

Subject:

ACTION: R277-419, Pupil Accounting (Amendment)

Agenda item type:

Action Item

Recommended Action:

That the Committee approves R277-419, Pupil Accounting, Draft 1, on first reading and forward to the Board for approval on second and final reading.

Purpose of Memo:

Recommended through Audit Committee

Background:

Staff is recommending changes to this rule based on the findings of the internal audit on attendance. These revisions could include changes to definitions and streamlining processes involving pupil accounting. At this time, staff is presenting these rule revisions as an information item for the board to weigh in on potential changes. The drafters will then take the committee's feedback and bring the rule back for action at a later date.

Staff will present R277-419, Pupil Accounting, Draft 1, for consideration and approval.

Authorizing, and Implemented or Interpreted Law: [Art X Sec 3](#); [53E-3-401\(4\)](#); [53F-2-102\(7\)](#); [53E-3-501\(1\)\(e\)](#); [53E-3-602\(2\)](#); [53E-3-301\(3\)\(d\)](#); [53G-4-404](#)

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Attachments:

1. R277-419 - Draft 1 - December 2025 Committee
2. R277-419 Reporting Burden and Fiscal Impact Estimate Form

