

STATE OF UTAH  
OFFICE OF THE UTAH STATE AUDITOR



TINA M. CANNON  
UTAH STATE AUDITOR

**Utah State Board of Education**

**Minimum School Program**

**Limited Report**

**For the year ended June 30, 2025**

**Report No. 25-28**

**Office of the Utah State Auditor**

Audit Leadership:

Tina M. Cannon, State Auditor  
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TINA M. CANNON  
UTAH STATE AUDITOR

# Management Letter No. 25-28

March 3, 2026

To the Members of the Utah State Board of Education and Audit Committee  
and  
Molly Hart, State Superintendent of Public Instruction  
Utah State Board of Education

We performed a limited review of the application of Minimum School Program (MSP) statutory distribution formulas and allocations to local education agencies (LEAs). The procedures described below were applied to certain aspects of compliance with sections of Utah Code Title 53F for the fiscal year ending June 30, 2025.

1. We reviewed the MSP Final Estimate for mathematical accuracy and to ensure total expenditures by program did not exceed amounts allowable by law.
2. We reviewed the Utah State Board of Education (USBE) calculated MSP allocations for five programs to ensure the allocations to a selection of LEAs were made in compliance with related statute. These programs were:
  - Grades K-12
  - Special Education Add-on WPU
  - Students At-Risk Add-on
  - Flexible Allocation WPU Distribution
  - Student Health and Counseling Support Program
3. We reviewed the basic levy amount for reasonableness and compliance with the related statute.

We found no exceptions as a result of our procedures. Our procedures were more limited than would be necessary to express an audit opinion on compliance. Accordingly, we do not express an opinion. Had we performed additional procedures, additional matters might have come to our attention that would have been reported to you.

This report is a matter of public record and its distribution is not limited. We appreciate the courtesy and assistance extended to us by the USBE during the course of the review, and we look forward to a continuing professional relationship. If you have any questions, please contact me.

Sincerely,



Doug Seager, CPA

Audit Director

801-808-0507

dseager@utah.gov

cc: Scott Jones, Deputy Superintendent of Operations, Utah State Board of Education  
Leah Voorhies, Deputy Superintendent of Student Achievement, Utah State Board of Education  
Sam Urie, School Finance Director, Utah State Board of Education  
Debbie Davis, Chief Audit Executive, Utah State Board of Education  
Marvin Dodge, Executive Director, Department of Government Operations  
Jonathan Ball, Director, Office of Legislative Fiscal Analyst