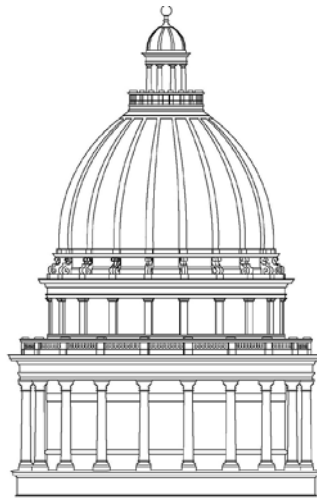


REPORT TO THE  
**UTAH LEGISLATURE**

Number 2019-14



**A Performance Audit of  
Public Education Reporting Requirements**

December 13, 2019

Office of the  
LEGISLATIVE AUDITOR GENERAL  
State of Utah





STATE OF UTAH

# Office of the Legislative Auditor General

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AUDITOR GENERAL

December 13, 2019

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report, **A Performance Audit of Public Education Reporting Requirements** (Report #2019-14). A digest is found on the blue pages located at the front of the report. The objectives and scope of the audit are explained in the Introduction.

We will be happy to meet with appropriate legislative committees, individual legislators, and other state officials to discuss any item contained in the report in order to facilitate the implementation of the recommendations.

Sincerely,

A handwritten signature in black ink that reads "Kade minchey". The signature is written in a cursive, slightly slanted style.

Kade R. Minchey, CIA, CFE  
Auditor General



# **Digest of A Performance Audit of Public Education Reporting Requirements**

The Utah State Board of Education (USBE) is responsible for collecting, processing, providing oversight of, and reporting on education data for 652,500 students and 36,600 educators. USBE is also responsible for the disbursement of approximately \$4 billion in funding for local education agencies (LEAs) in direct support of students and educators. USBE manages data for students, teachers, and LEA funding reconciliation and disbursement through approximately 30 different systems. The objectives of this audit are to review the reporting requirements for LEAs and determine whether greater efficiency can be achieved.

## **Chapter II Collaboration Can Reduce LEA Reporting Burdens**

**LEAs Are Tasked with Extensive Requirements for Reporting.** A comprehensive list of all LEA reporting requirements does not exist. However, we identified four education department reporting calendars that show an LEA with a special education component would be required to provide 339 reports, but some of these reports may be duplicative and show on more than one reporting calendar. However, there are potentially hundreds of additional reports required each year that are not captured in the reporting calendars we reviewed. These reports can be a valuable tool to provide needed information on the success of education in the state. USBE departments should collaborate to develop a comprehensive list of reporting requirements to benefit LEAs by making them aware of requirements and allow education stakeholders to know what data is being reported.

**Coordination of Data Gathering Will Increase Efficiencies and Decrease Duplicative Efforts.** USBE has many different systems and avenues to collect public education data from LEAs for state and federal reporting purposes. In some cases, the same data elements exist in different systems, and LEAs have reported submitting the same data more than once. USBE staff provided us examples of four systems that contain the same data fields. USBE has started developing a new application, the Utah Schools Information Management System (USIMS), to consolidate the majority of reporting systems and data collections in use at the agency. We recommend that USBE maximize the use of USIMS to include all systems possible to reduce data duplication.

## **Chapter III**

### **USBE Should Consolidate Action Plans with Similar Requirements**

**Several Action Plans Require the Same Information.** State and federal education programs require action plans to describe needs, goals, and strategies to improve school outcomes. However, plans for many programs have the same requirements. We recognize that plans are program specific, but LEAs and schools provide a wide range of needs, goals, and practices for the same requirements for different plans. USBE has formed a workgroup to review all the action plans required by different education programs to determine the extent of overlap and determine which plans can be consolidated.

**Consolidating Plans Will Be More Efficient and Help Focus on Student Outcomes.** Action plans focus LEA and school efforts on achievement of objectives and accountability. Consolidating plans would not only reduce report preparation time for LEAs but would help LEAs focus on student outcomes by prioritizing goals and strategies. We contacted three nearby states (New Mexico, Arizona, and Nevada) that are in the process of consolidating individual program plans. USBE should consider a similar approach because these states are seeing benefits of consolidation in increased efficiency and focused student improvement.

## **Chapter IV**

### **LEAs Use Many Funding Sources For Administrative Purposes**

**LEAs Use Various Resources to Meet Reporting Requirements.** As discussed in Chapter II, LEAs are required to meet reporting deadlines each year for various areas. The number of administrative staff who compile these reports varies considerably by LEA. For example, larger LEAs may employ an array of administrative staff while smaller LEAs may only use a few administrative staff. In addition, many charter schools use professional management companies to fulfill their reporting requirements.

**Funding Used for Administration Personnel Comes from Multiple Sources.** We found that LEAs can use different sources of funding to pay for administrative functions including administrative, local, and unrestricted funding. Administrative funding provided in statute differs between school districts and charter schools and multiple funding sources are available to LEAs for administrative purposes. Because of the many administrative activities that are done in addition to reporting, we were not able to determine an exact cost for reporting requirements. We recommend that the USBE work with the Legislature to determine if implementing additional accounting codes to track administrative reports would be beneficial.

# REPORT TO THE UTAH LEGISLATURE

Report No. 2019-14

## **A Performance Audit of Public Education Reporting Requirements**

December 13, 2019

### Audit Performed By:

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# Chapter I

## Introduction

The Utah State Board of Education (USBE) is responsible for collecting, processing, providing oversight of, and reporting on education data for 652,500 students and 36,600 educators. USBE is also responsible for the disbursement of approximately \$4 billion in funding for local education agencies (LEAs) in direct support of students and educators. USBE manages data for students, teachers, and LEA funding reconciliation and disbursement through approximately 30 different systems.

LEAs and schools have many state and federal reporting requirements to account for the use of resources to improve student achievement. USBE is aware of the reporting burden on LEAs and is making efforts to assist LEAs and schools to efficiently report information. In addition, the Legislature has also taken steps to reduce overlap in reporting requirements. The objectives of this audit are to review the reporting requirements for LEAs and determine whether greater efficiency can be achieved.

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**Local education agencies (LEAs) and schools have many state and federal reporting requirements to account for the use of resources to improve student achievement.**

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### Numerous Reports Are Required of LEAs

LEAs are required to produce extensive reporting. Many reports provide critical information for the oversight and understanding of public education. Reporting requirements, whether a formal report or communicating data, are set by various sources:

- **Federal Education Reporting Requirements.** LEAs are required to report on federal programs and grants such as Title programs, special education, child nutrition, and the EDFacts initiative.<sup>1</sup>
- **State Education Reporting Requirements.** LEAs are required to report on state programs and grants such as the Digital Teaching and Learning Grant Program, the School Land Trust Program, Comprehensive Counseling and

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**LEA reporting requirements are set by federal and state mandates.**

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<sup>1</sup> EDFacts is a U.S. Department of Education initiative to collect, analyze, and promote the use of high-quality, pre-kindergarten through grade 12 data.

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**While LEA reports provide better oversight of public education, a key concern identified in this audit is that a comprehensive list of reporting requirements does not exist.**

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**USIMS project at USBE is planned to consolidate at least 16 current systems that collect student, teacher, and financial data.**

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Guidance, assessments (early literacy, SAGE/RISE, student growth percentiles), and other demographics, including class size, enrollments, and graduation rates.

- **Other Agencies' Reporting Requirements.** The Office of the State Auditor requires LEAs to submit audited financial statements and information for Project Kids. The Department of Health requires LEAs to provide an immunization status report.

The reporting requirements listed above are examples of LEAs' reporting requirements. Also, Project KIDS and the Utah Schools Information Management System (USIMS) both aim to provide public education reporting to expand the understanding of key public education outcomes. While many of the reports provide better oversight of public education, a key concern identified in the audit is that LEAs do not have a comprehensive list of reporting requirements and USBE has not coordinated the collection of all data. This lack has led to each USBE department managing its own reporting requirements, resulting in a lack of coordinating data collection among the departments.

### **Reporting on Spending and Student Performance Will Be Aided with Project KIDS and USIMS**

The Office of the State Auditor has an ongoing reporting system called Project KIDS. This system is an interactive dashboard that provides useful information in a visually interactive data model. Users of the model can obtain information on where money is spent in Utah's public K-12 education system, both by spending categories and by local education agency. The dashboard is intended to make it easier for education stakeholders and the public to understand and interpret education spending in Utah. Data for Project KIDS is gathered from Transparent Utah and USBE's student record system called UTREx as well as from school districts.

As will be discussed in Chapter II, USBE is starting development on a new application called the Utah Schools Information Management System (USIMS). USIMS is planned to consolidate at least 16 current systems that collect student, teacher, and financial data, so LEAs will submit each data element one time. According to USBE, the system will be able to generate reports, some of which will be similar to that being provided through Project Kids, including:

- Connecting school performance to spending
- Connecting school performance to employment
- Connecting LEA or school performance to implemented programs
- Performing financial calculations and determinations based on federal or legislative funding eligibility criteria

USB E reports that the web-based user portal will be accessible to all stakeholders – students, parents, educators and USB E users, and will contain data and reporting capabilities, dashboards, data history, user search history, and other functional capabilities.

## **Some Efforts Have Been Made Towards Coordination and Consolidation**

USB E is aware of the LEAs' numerous reporting requirements. USB E staff have made efforts to streamline reporting requirements by modifying some applications and forms and providing instructions to clarify how forms are to be completed. USB E has also created an IT governance council to oversee all technology-related improvements.

State and federal education programs require actions plans for LEAs and schools to account for improvement efforts. The goal is to build capacity of LEAs and schools to engage consistently to improve student outcomes. However, some plans overlap in purpose or requirements. Senate Bill (S.B.) 149 in the 2019 Legislative General Session repealed two plans that overlapped with other plans.

### **USB E Has Made Some Efforts to Make Reporting More Efficient**

USB E staff have made some efforts to consolidate and streamline reporting requirements and processes. USB E has also created an IT governance council to oversee all technology-related improvements. This coordination will help prevent future reporting duplication among applications. But cross-communication among USB E departments is key to effectively manage information and data that is being collected from LEAs.

**Some Forms Have Been Modified to Simplify Reporting.** For example, the digital teaching and learning grant application is being condensed. The original application had 12 sections and 53 elements;

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**USB E reports that the web-based user portal for USIMS will be accessible to all stakeholders and will contain data and reporting capabilities including dashboards.**

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**State and federal programs require action plans from LEAs; however, some plans overlap in purpose or requirements.**

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**One of USB E's efforts to streamline reporting is condensing the digital teaching and learning grant application, but it will still comply with statute and administrative rule.**

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**USBE staff have also modified other forms such as a special education form to help simplify reporting.**

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**The IT governance council was created at USBE to review all requests from USBE departments for technology-related improvements to ensure applications are not duplicative.**

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USBE aims to reduce the application to 7 sections and 23 to 30 elements. The elements will still comply with statute and administrative rule. Also, rather than writing a narrative for every element, LEAs will check boxes for certain elements to verify that they are meeting expectations. Lastly, USBE has created an instructional document with specific instructions and examples for completing the grant application, which should help LEAs complete the application more efficiently.

USBE staff have also modified other forms, such as a special education form, to help simplify reporting. Staff have added instructions for LEAs to copy and paste relevant goals from their special education program improvement plan to a funding application to reduce form completion time. In addition, USBE staff provide a monthly newsletter to LEAs with important dates and instructions for special education reports.

**IT Governance Council Oversees Application Development, but Information Is Collected from LEAs in Multiple Ways.** USBE created an IT governance council in fiscal year 2019. The council reviews all requests from USBE departments for technology-related improvements that significantly affect USBE from policy, services, systems, security, financial process, and operational or strategic perspectives. The council reviews requests for new systems, existing system modifications, and new technology infrastructure.

While the IT council reviews new technology requests to ensure that applications are not duplicative, USBE departments also use other methods to collect data outside the council's scope. Department staff use research and survey tools such as Qualtrics and SurveyMonkey as well as email to collect information from LEAs. Cross-communication among USBE departments needs to be strategic to manage the data and information requests from LEAs and avoid duplication.

### **Senate Bill 149 in the 2019 General Session Helped to Consolidate Education Plans**

The Teacher and Student Success Act (TSSA), S.B. 149, that passed in the 2019 Legislative General Session created the Teacher and Student Success Program. The bill created a mechanism for the state education board to distribute funds from the teacher and student success account to LEA boards for distribution to schools. Each LEA will create a framework to set guidelines for schools. Schools will

create plans that are in line with the LEA's framework, indicating how they will invest the funding to improve student achievement. Local boards must approve and monitor school-level plans.

**The School Improvement Plan Was Repealed.** The passing of TSSA created some overlap with the school improvement plan, so that plan was repealed in S.B. 149. The school improvement plan had been developed by school community councils to describe how the school intended to improve academic achievement, including how financial resources would be used to improve academic achievement.

**S.B. 149 Also Repealed the Reading Achievement Plan.** Every public school (including charter schools) that encompasses kindergarten through grade three was required to develop a reading achievement plan. The goal of these plans was for every student in the state's public education system to read on or above grade level by the end of the third grade.

The director of Teaching and Learning at USBE reported that the reading achievement plan overlapped with the early literacy program, which was created to supplement other school resources for early literacy. Each LEA that serves students in grades kindergarten through grade 3 submits a plan to the state board for literacy proficiency improvement.

Both the school improvement plan and the reading achievement plan required information that was already being submitted in other education plans. This example of streamlining by the Legislature reduced the overlap among those education plans and created a more efficient process for the LEAs and USBE.

## **Audit Scope and Objectives**

We were asked to conduct a performance audit to evaluate the total number of reports required of local education agencies (LEAs) by the Legislature or the State Board of Education. New reporting requirements have the potential to create additional redundancies and inefficiencies. We were further asked to determine the costs associated with these reporting requirements.

The objective was to gain a better understanding of the reporting requirements placed on LEAs' administration. Chapter II examines

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**The Legislature repealed the school improvement plan in 2019 because it overlapped with the Teacher and Student Success Act (TSSA).**

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**The reading achievement plan was also repealed in 2019 because it overlapped with the early literacy program.**

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**We were asked to evaluate the total number of reports required of LEAs and determine the costs associated with these reporting requirements.**

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reporting requirements placed on LEAs and duplication existing among reporting requirements. Chapter III reviews plans that LEAs are required to complete for different education programs. We also looked at the planning process in nearby states to determine whether their planning requirements are consolidated. Finally, Chapter IV discusses the administrative funding that is likely associated with meeting reporting requirements.



## **Chapter II**

# **Collaboration Can Reduce LEA Reporting Burdens**

We were asked to identify the number of reports that local education agencies (LEAs) are required to provide to the Legislature, Utah State Board of Education (USBE), and State Superintendent of Public Instruction. A comprehensive list of all LEA reporting requirements does not exist. Creating a comprehensive list would require a significant amount of time and require collaboration among all USBE departments. While we were not able to provide a comprehensive list, we were able to identify hundreds of different reporting requirements that LEAs are required to meet. For example, a sample of four reporting calendars showed that an LEA with a special education component would be required to provide about 300 reports. However, there are potentially hundreds of reports required each year in addition to the calendars we reviewed. We recommend that USBE departments collaborate to develop a comprehensive list of reporting requirements for LEAs.

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**USBE departments should collaborate to develop a comprehensive list of reporting requirements.**

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USBE should also continue its efforts to consolidate the majority of its reporting information systems and data collections. Currently, USBE uses about 30 different systems to collect financial data, teacher data, and student data for state and federal reporting purposes. In some cases, the same data elements exist in different systems. The new system USBE is working to develop, known as the Utah Schools Information Management System (USIMS) will help consolidate many reporting systems across the state, which should increase efficiencies and decrease duplicative efforts.

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**USBE should also continue to consolidate the majority of its reporting information systems.**

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## **LEAs Are Tasked with Extensive Requirements for Reporting**

As noted, a comprehensive list of all LEA reporting requirements does not exist. However, we identified several reporting lists that cumulatively contain hundreds of different reporting requirements for LEAs. These reports can be a valuable tool to provide needed information on the success of education in the state and can provide useful information to the Legislature, USBE, and other stakeholders to ensure compliance in many critical areas. USBE departments should

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**LEAs are required to produce an extensive number of reports each year in areas such as student, financial, and educator data.**

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**We took various steps to determine the number of reports LEAs must produce, but we couldn't establish a complete list due to time constraints.**

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**Some USBE departments provide calendars with report due dates to LEAs to facilitate meeting deadlines.**

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collaborate to develop a comprehensive list of reporting requirements to benefit LEAs by making them aware of requirements and allow education stakeholders to know what data is being reported.

### **Numerous Reporting Requirements Prevented Compilation of a Comprehensive Reports List**

LEAs are required to produce an extensive number of reports each year. Some areas for which LEAs are required to produce reports include educational programs, student data, goals, finances, and health-related activities. For this audit, a report is defined as the activity of requiring an LEA to communicate data to USBE or other government organizations. As such, a report could be a lengthy document stating program objectives, a report of measurement, such as student enrollment figures, or a request for data through an internet survey tool.

We took various steps as we tried to determine the total number of reports LEAs must produce. Some of the activities we conducted included the following:





- Collected reporting calendars from education departments
- Examined statute and administrative rule
- Interviewed various departments at USBE
- Interviewed administrative staff and individual LEAs

We conducted further analysis of reporting data to assess whether a total number of reports could be determined. Despite our efforts, we could not establish the total number of reports LEAs are required to complete. The difficulty lies in the large number of individual reporting requirements found in federal law, state statute, administrative rule, and department policy, let alone additional requests for data from various entities. During this process, we noted a lack of report coordination among USBE departments. However, we do believe a comprehensive reporting list can be developed given a defined timeframe and intensive collaboration between USBE departments.

Although we could not identify all required reports, we found that some USBE departments provide calendars with report due dates to LEAs to facilitate meeting deadlines and ensure compliance. These reporting requirements are often the same for each LEA, regardless of size. Thus, according to these calendars, small LEAs would have

similar reporting requirements to reporting by larger LEAs. The large number of reports can place a burden on smaller LEAs with fewer administrative staff. To illustrate a sample of reports found on departmental calendars, Figure 2.1 details four reporting lists required of LEAs.

**Figure 2.1. Sample of Reporting Requirements.** The table shows a sample of four reporting calendars we collected that demonstrate some reports required of LEAs.

 <b>SPECIAL EDUCATION</b>	<b>50 Reports</b>	Special Education produces a calendar containing 50 reports with corresponding deadlines. The calendar includes multiple reports related to programs, testing, and finances.
 <b>CHILD NUTRITION</b>	<b>69 Reports*</b>	Child Nutrition produces a calendar containing 69 reports with corresponding deadlines. The calendar includes reports related to finances, demographic surveys, and food claims.
 <b>CHARTER SCHOOL BOARD</b>	<b>148 Reports</b>	The Charter School Board produces a calendar containing 148 reports in nine distinct areas. Some of these areas include reports in finance, student data, and teaching and learning.
 <b>TINTIC SCHOOL DISTRICT</b>	<b>64 Reports</b>	The small district (enrollment of 226 in 2019) maintains a reporting calendar with 64 reporting requirements and other duties for the district's business administrator.

\*Child Nutrition reporting is often completed by a designated Child Nutrition representative at each LEA.

The four examples above show a sample of the reporting expected of LEAs. After accounting for duplicative reporting, the four reporting calendars showed that LEAs would be required to provide about 300 reports. Reporting requirements would increase substantially with the inclusion of single reports not found in departmental calendars, internet survey reports, or the many requirements found in statute.

### **Creating a Comprehensive List of Reports Could Reduce Redundancy and Help Ensure Usefulness**

The creation of a comprehensive list would help USBE and the Legislature to better understand the information available to them for oversight. It can also help reduce redundancy. Currently, without a complete report list, a department might request information that had been reported previously in a different department's reports. A comprehensive list can also help ensure the required reports are necessary. Certainly, many of the reports contain essential and useful

**The large of number of reports can place a burden on smaller LEAs with fewer administrative staff.**

**A comprehensive list of reporting requirements can help ensure the required reports are necessary and serve a purpose.**

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**A comprehensive list of reporting requirements can also inform USBE and the Legislature of what data exists should they need information to guide policy.**

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information necessary for good oversight and understanding of public schools in the state. Nevertheless, ensuring that all generated reports are useful and needed is important to ensure efficient use of resources.

**USBE Should Ensure that Reports Serve a Purpose.** We believe a comprehensive list could inform USBE and the Legislature of what data exists should they need information to guide policy. In some cases, reporting may not be needed. For example, school districts are required to submit a state plan for adult education. The plan requires fiscal and state goals and requires school districts to list fees collected and expenditures, which duplicates information from other fiscal reports.

A USBE coordinator reported that the adult education plan does not have a purpose and question whether it could be eliminated. However, we recognize accountability is important and each LEA should complete essential requirements. USBE should ensure that all reporting requirements are appropriate for different LEAs. A report for a very small award may not need the same level of detail as a very large grant.

LEAs and education stakeholders should compile a list of all reporting requirements. We believe a comprehensive list could help eliminate redundant reports and better communicate information that may already be gathered on a regular basis.

## **Coordination of Data Gathering Would Increase Efficiencies and Decrease Duplicative Efforts**

USBE has many systems and avenues to collect public education data from LEAs for state and federal reporting purposes. In some cases, the same data elements exist in different systems, and LEAs have reported submitting the same data more than once. USBE staff provided us examples of four systems that contain the same data fields.

USBE has started developing a new application, the Utah Schools Information Management System (USIMS), to consolidate the majority of reporting systems and data collections in use at the agency. However, USIMS will not include a few systems with unique data capabilities, so we believe that USBE will need to address the use of research and survey tools that staff use to gather data in addition to the USIMS application. We recommend that USBE maximize the use

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**USBE has about 30 different systems to collect financial data, teacher data, and student data for state and federal reporting purposes.**

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of USIMS to include all systems possible to minimize data duplication.

In addition, LEAs are also required to submit expenses to Transparent Utah housed within the Office of the State Auditor. LEAs are required to upload all expenses to Transparent Utah at the transaction level on a quarterly basis. USBE should consider asking LEAs to submit financial data in a format acceptable to both USBE and Transparent Utah, so the data only has to be prepared once.

### **SEATS Contains Some of the Same Information in Other Systems**

USBE has about 30 different systems to collect financial data, teacher data, and student data for state and federal reporting purposes. Over the years, the systems have been developed independently and modified intermittently. USBE staff reported that several systems do not communicate with each other. We could not review all the systems at USBE, but we interviewed USBE project managers of some systems and found an example where data elements in the Student Enrollment and Tracking System (SEATS) are the same for three other systems.

SEATS is an online course registration system that allows students to register for online courses offered at LEAs other than their regular LEA of enrollment. This registration generates a contract for funding between the LEA where the student resides and the LEA where the student has registered for an online course.

SEATS is intended not just to facilitate the registration and approval process for students taking these courses but also to be a means of monitoring, generating, and reporting on funding for these courses while also monitoring student progress.

The SEATS system communicates with Statewide Student Identification (SSID)—the system that creates a unique identifying number for every student. SEATS does not communicate with other systems, including UTREx, a student data system, CACTUS, an educator data system (except SEATS can pull in LEA and school names from CACTUS, but not other data elements), and the SIS, the optional local LEA student information system. LEAs have to enter data elements in SEATS that are contained in other systems. Figure 2.2 shows an example of 10 data fields that are the same in other

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**USBE's systems have been independently developed and modified intermittently over time.**

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**The Student Enrollment and Tracking System (SEATS) is an online registration system that allows students to register for online courses.**

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systems. Appendix A shows all 41 data fields in SEATS that are the same in other systems.

**Figure 2.2 An Example of Duplicative Data Fields Among Different Systems.** The 10 data fields in the example are not unique to one system; the same information is contained in at least two other systems.

Data Field	Data System <sup>2</sup>			
	SEATS	UTREx	CACTUS	SIS
Counselor (CACTUS ID)	X		X	X
Course Code	X	X	X	X
Course Name/Title	X	X		X
Course Provider (LEA)	X	X	X	X
Credits (Earned)	X	X		X
Student Enrolled District	X	X	X	
Student Number	X	X		X
Student Grade Level	X	X		X
Student SSID	X	X		X
Teacher (CACTUS ID)	X	X	X	X

Source: USBE

IT staff at USBE are aware that different systems contain the same information. However, a new application, USIMS, is being developed to consolidate many of the current systems, including SEATS, UTREx and CACTUS, which is discussed in the next section of the report. Consolidation will reduce the data element duplication among the different systems. However, the limitations of SEATS communicating with other systems has created other inefficiencies.

**Payor Errors Exist Between LEAs.** UTREx communicates with the SIS and student data is uploaded daily. However, since SEATS does not communicate with UTREx or the SIS, data for SEATS is not automatically updated and must be manually entered. The lack of communication between systems creates payment errors between LEAs.

<sup>2</sup> **SEATS**—Student Enrollment and Tracking System used to manage the Statewide Online Education Program. **UTREx**—Utah Transcript Record Exchange System utilized for LEA to USBE record exchange for student records. **CACTUS**—Comprehensive Administration of Credentials for Teachers in Utah Schools system that tracks credentials for the active and retired public educators. **SIS**—Student Information System is an option for LEAs to enter student data.

LEAs have to enter data elements in SEATS that are contained in other systems.

The limitations of SEATS communicating with other systems has created other inefficiencies.

For example, if a student who resides in Granite School District enrolls in an online class through the Utah Virtual Academy, then transfers to Davis School District, SEATS would not be aware of the transfer because it does not communicate with UTREx. As a result, Granite School District would be charged for the online course rather than Davis School District.

The SEATS administrator does not know how frequently this situation occurs and can only manually rectify the situation if she is made aware of it. The administrator reported that she has been contacted about 20 times this year by school counselors to inform her of a transfer. Also, the new school district in this example, Davis School District, would not be properly notified that a student is enrolled in an online class.

**USBK Staff Report that SEATS Lacks Updated Counselor Information.** The project manager told us that SEATS does not communicate with CACTUS, so the counselor information in SEATS is not up to date. The project manager is aware of duplicate and incorrect counselor information in SEATS. The information should be correct because counselors approve the online course enrollment for students. The project manager is unable to validate whether the staff named in the counselor data fields are credentialed to be counselors. SEATS data is not validated because it does not communicate with other systems, and staff are not available to manually validate all the data fields in SEATS.

**Students Have to Co-register for Online Courses.** The program administrator reported that students must register for online courses on the SEATS system and on their local school district's website. In addition, the school district's online registration process does not communicate with their SIS system, so district staff must re-enter the registration information into their SIS system. The registration process is cumbersome for students, parents, and LEAs and needs to be streamlined. Even though the new application, USIMS, should address these inefficiencies, it will not be operational for a few years.

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**Duplicate and incorrect counselor information exists in SEATS. As a result, the project manager is unable to validate whether the staff named in the counselor data fields are credentialed.**

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**Currently, students must register for online courses on the SEATS system and on their local school district's website.**

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**USBE should maximize the use of the new application, the Utah Schools Information Management System (USIMS) to reduce data redundancy.**

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## **USIMS Project Will Assist Coordination Efforts but Is Not All-Encompassing**

USBE has started developing a new application, the Utah Schools Information Management System (USIMS), to consolidate at least 16 current systems that collect student data, teacher data, and financial data. Five other systems are still under consideration to be included in USIMS. USBE should maximize the use of the new application to reduce data redundancy.

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**Figure 2.3 Example of Essential Systems Included in USIMS.** USIMS will focus on key data collections, including student, teacher, and financial reporting data.

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System	Purpose
UTREx	<b>Utah Transcript Record Exchange System.</b> The system is used by LEAs to provide USBE student record information.
CACTUS	<b>Comprehensive Administration of Credentials for Teachers in Utah Schools.</b> The system tracks credentials for active and retired public educators.
UPEFS	<b>Utah Public Education Financial System.</b> The financial system enables LEAs to submit their financial data at an LEA and a school level.

Source: USBE

Each of the systems listed in Figure 2.3 contains essential data needed for reporting purposes. Appendix B lists the 16 systems that are going to be included in USIMS. As the USIMS application is being built, the project team should ensure that data being collected is required according to laws, rules, or policies.

The estimated time for completion of the USIMS project is approximately 3.5 years at a cost of \$22.9 million. The Utah State Legislature has appropriated \$17.2 million towards this project, USBE has committed \$5 million in funding, and CACTUS funding is contributing \$746,600 to the project. IT staff at USBE reported that USIMS will streamline capabilities of the different systems being consolidated. However, USIMS will not include a few systems with unique data capabilities, and USBE will need to address the oversight of research and survey tools that staff use to gather data outside of USIMS.

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**The estimated time for completion of the USIMS project is approximately 3.5 years at a cost of \$22.9 million.**

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For years, USBE's systems have been independently developed and lack a singular architectural design. The systems have also been intermittently modified over time. USBE has reported that the systems integration inadequacies have resulted in unnecessary USBE staff efforts to clean data to ensure compliance with federal, state, and local directives. The data cleaning efforts have left insufficient time for analyzing and interpreting data to assist LEAs with student achievement success.

A re-envisioned USBE system architecture for data collection is needed to meet collection and reporting needs. USIMS will reportedly provide increased productivity, return lost time to USBE staff, and prevent costly errors. USIMS will also provide LEAs one path to submit data for many state and federal requirements. The new system will reportedly provide the following:

- For educators and counselors, accurate and timely data to improve student performance
- For administrators, accurate and timely data to effectively and efficiently manage educators and school resources
- For policymakers, quality data to evaluate student achievement

**USIMS Will Not Include Systems with Unique Circumstances.** USIMS is not going to include all systems at USBE. A few of the systems collect completely different information than the systems being consolidated. For example, the Utah Program Improvement Planning System (UPIPS) is the monitoring system to ensure compliance with federal and state requirements under the Individuals with Disabilities Education Improvement Act (IDEA). Two other systems are managed through an external vendor, one of them being Utah's Online Performance Information for Adult Education (UTOPIA). In addition, an old system, called BASE, has been considered for decommission, but the data from this system will be moved to USIMS.

**USIMS Will Not Address the Use of Research and Survey Tools, but those Tools Need Oversight.** Even though USIMS is addressing reporting redundancy among the USBE systems, staff at USBE also use other research and survey tools to collect data from LEAs. For example, USBE staff use Qualtrics, SurveyMonkey, and Google Forms to conduct surveys and collect data from LEAs and

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**USIMS will reportedly provide increased productivity, return lost time to USBE staff, and prevent costly errors.**

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**A few of the systems collect completely different information than the systems being consolidated.**

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**Outside of the main systems, staff also use other research and survey tools to collect data from LEAs, such as Qualtrics and SurveyMonkey.**

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schools. USBE staff reported that, within the past year, about 90 different surveys were created with SurveyMonkey by different USBE departments to collect information.

USBE needs to establish policies governing the use of data collection tools outside the main systems. Staff in different departments at USBE may be collecting the same or similar data but may not be aware of each other's data requests. The Data and Statistics department does some monitoring of Qualtrics, but SurveyMonkey and Google Forms are not monitored.

USBE should select an appropriate group, such as the Data and Statistics department, to review research and survey requests for LEAs to ensure that data is not already being collected and that the data request meets a statutory, administrative rule, or policy requirement. In addition, USBE should establish a policy to determine how frequently staff can request information from LEAs. In some cases, it may be best to combine data requests into one form. Establishing oversight of external collection tools could help streamline additional data requests to LEAs and help reduce reporting redundancy.

### **LEAs Submit Financial Data to USBE and Transparent Utah**

LEAs are required to report expenses to USBE and Transparent Utah. LEAs submit financial data with school-level detail to USBE through the Utah Public Education Financial System (UPEFS). LEAs are required to submit financial data twice a year, submitting their budget for the upcoming fiscal year in the summer and their actuals (revenues, expenses, and balance sheet) for the prior year on October 1<sup>st</sup>.

School districts, as all public entities, are required to submit transactional financial information to Transparent Utah in the Office of the State Auditor. LEAs are required to upload all transaction-level expenses on a quarterly basis. LEAs are also required to upload employee compensation annually to Transparent Utah. USBE should consider accepting this same financial information for their reporting requirements.

## **Recommendations**

1. We recommend that Utah State Board of Education develop a comprehensive list of reporting requirements to allow education stakeholders to know what information is being reported.
2. We recommend that the Utah State Board of Education regularly review reporting requirements to ensure they are necessary and appropriate for the LEA based on risk.
3. We recommend that Utah State Board of Education maximize the use of the Utah Schools Information Management System (USIMS) to include as many systems as possible to reduce data duplication and provide stakeholders with quality data to evaluate student achievement.
4. We recommend that Utah State Board of Education develop policies to govern the use of research and survey tools used to collect information from LEAs.
5. We recommend that Utah State Board of Education consider accepting LEAs' financial data in the same format as that submitted to Transparent Utah.



## Chapter III

# USBE Should Consolidate Action Plans With Similar Requirements

State and federal education programs require action plans<sup>3</sup> to describe goals and strategies being used to improve school outcomes. The plans also help demonstrate evidence-based practices that are being used to address needs. However, these required action plans have several of the same requirements. The Utah State Board of Education (USBE) should review the different action plans and determine which plans can be consolidated.

Consolidation would help provide a more efficient process for local education agencies (LEAs) and schools, reducing duplication of effort in reporting the same requirements in different plans. Efficiency would be increased if needs, goals, and evidence-based practices could be stated once in a unified plan that is cohesive and easily communicated to stakeholders. Less duplication of effort should save time for LEAs and schools. USBE staff estimate that consolidation could save two to three weeks of work for LEAs and schools. We contacted three nearby states (New Mexico, Arizona, and Nevada) that are in the process of consolidating individual program plans. These states are seeing increases in reporting efficiency.

Consolidating plans will not only be a more efficient process, but it will help LEAs and schools focus on targeted priorities to improve student outcomes. LEAs and schools complete separate needs assessments and develop separate goals and strategies for different plans to improve student outcomes. Consolidating plans would not eliminate requirements or reduce accountability, but would allow LEAs and schools to focus on prioritized needs, goals, and strategies to improve student outcomes, rather than stating a wide range of varying needs, goals, and strategies stated in multiple plans. LEAs and schools could focus on student outcomes rather than documenting compliance with different plan requirements. The connection between

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**LEAs and schools are required to complete action plans, with several of the same requirements, for state and federal education programs.**

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**Consolidating plans will also help LEAs and schools focus on targeted priorities and reduce duplication of effort.**

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<sup>3</sup> Federal and state education programs require action plans to hold LEAs and schools accountable. Action plans describe LEA and school strengths and weaknesses. The plans explain how LEAs and schools are going to address those weaknesses and improve student outcomes.

planning, implementation, and monitoring of plans would be more effective with a unified approach.

## **Several Action Plans Require the Same Information**

State and federal education programs require action plans to describe needs, goals, and strategies to improve school outcomes. However, plans for many programs have the same requirements. We recognize that plans are program specific, but LEAs and schools provide a wide range of needs, goals, and practices for the same requirements for different plans. There appears to be an emphasis on compliance with individual plan requirements, rather than a prioritized focus for LEAs and schools to improve performance.

USBE has formed a workgroup to review all the action plans required by different education programs. The workgroup should continue to review the requirements for different programs' action plans to determine the extent of overlap and determine which plans can be consolidated. The USBE would need to select a platform to manage the consolidated plans. USBE does not currently have an appropriate platform to manage a comprehensive planning approach that would include planning, implementation, and monitoring.

Also, USBE would need to work with the Legislature to amend statute to facilitate the consolidation process to align deadlines for submission of state plans and recognize that individual plans outlined in different sections of statute would be combined into a consolidated plan. USBE may also need to amend administrative board rules for the same purpose.

## **Overlap Exists Among Planning Requirements**

USBE staff recognize that many action plans for different educational programs have several of the same requirements. They also recognize this overlap of requirements and recognize that the number of action plans that LEAs and schools complete has created a reporting burden. The number of plans can make it difficult for LEAs and schools to develop a cohesive planning process to establish priorities to improve student outcomes.

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**There appears to be an emphasis on compliance with individual plan requirements, rather than a prioritized focus for LEAs to improve performance.**

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USBE staff have formed a workgroup to review the requirements for individual programs' action plans. The purpose was to review the overlapping requirements among program action plans and determine if plans can be consolidated. Figure 3.1 shows a sample of state and federal action plans that require state oversight. This figure also shows which requirements are duplicated among the listed plans.

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**USBE staff have formed a workgroup to review the overlapping requirements among program action plans and determine if plans can be consolidated.**

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**Figure 3.1 An Example of Program Action Plans with Similar Requirements.** These plans require LEAs and schools to submit needs, goals, evidence-based practices, and professional learning.

Action Plan <sup>4</sup>	Needs Assessment	Goals	Evidence-Based Practices	Professional Learning
Perkins	X	X		
Early Literacy		X	X	X
CSI	X	X	X	
DTL	X	X		X
PIP	X	X	X	X
Title I	X	X	X	X
Title IVA	X	X	X	

Source: USBE

Plan requirements have some variation depending on the program. However, the four requirements shown in Figure 3.1 are common to other action plans beyond the ones listed in the figure. LEAs and schools have to complete the same requirements for many different action plans, but they provide a wide range of information for each requirement. A good example is the needs assessment because even though it is a common requirement for many plans, the form differs among different programs, and LEAs provide a wide range of strengths and needs.

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**LEAs and schools have to complete the same requirements for many different action plans, but they provide a wide range of information for each requirement.**

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<sup>4</sup> **Perkins**—a federal grant to assist secondary and postsecondary career and technical education programs. **Early Literacy**—a state program to supplement school resources for early literacy, serving kindergarten through grade 3. **CSI**—Comprehensive Support and Improvement program, required by the Every Student Succeeds Act, to identify and support low-performing schools. **DTL**—the state's Digital Teaching and Learning Qualifying Grant Program designed to improve student outcomes. **PIP**—a federal program improvement plan for special education. **Title I**—federal grants for students living in poverty becoming proficient in state-defined educational standards. **Title IVA**—the federal grant for the Student Support and Academic Enrichment program.

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**The needs assessment is a systemic effort to determine strengths and weaknesses that affect student performance.**

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**Each LEA or school completes a different needs assessment for many plans, and the formats vary by program.**

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**We reviewed two different needs assessments completed by the same school. However, the SAGE scores reported were not the same for each assessment.**

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## **Needs Assessment Is a Fundamental Component for Many Plans**

The needs assessment is a systemic effort involving multiple stakeholders to acquire an accurate and thorough picture of school strengths and weaknesses that affect student performance. The needs assessment considers information on the academic achievement of students in relation to the state's academic standards. Overlap occurs because many action plans require a needs assessment. Each LEA or school completes a different needs assessment for each plan, and the format for the needs assessments vary by program.

We reviewed the needs assessments form for the Comprehensive Support and Improvement program (CSI). The needs assessment consists of four phases: (1) quantitative data collection, (2) qualitative data summary, (3) data analyses and prioritization of needs, and (4) root cause analysis. Each phase requires specific information. A different needs assessment for a Title IV program has a table that lists eight risk factors and one open-ended form for the school to describe its needs. Each school determines its own approach to completing the open-ended portion of the needs assessment.

We reviewed one school that completed both needs assessments; the information provided was different, except for a few similarities. For example, the school submitted SAGE scores for mathematics and language arts on both needs assessments. However, for one needs assessment, SAGE scores were submitted as a schoolwide average, while the other assessment submitted scores by grade. The school also submitted graduation rates for each needs assessment, but the reported rates were not the same for both assessments. One needs assessment stated a 78 percent and the other stated 58 percent graduation rate.

Another school completed both the CSI and Title IV needs assessments. That school provided SAGE scores for mathematics and language arts on both needs assessments. However, the SAGE scores reported were not the same for each needs assessment. The school reported an annual math proficiency of 11 percent on one assessment but 33.6 percent on the other assessment. For language arts, the school reported a proficiency score of 12 percent in one assessment and 33.1 percent in the other for the same year. The reported scores should have been the same.



Using one consolidated needs assessment would not only help reduce redundancy in providing the same information, such as SAGE scores, but could help improve consistency and accuracy of the information provided. Later in this chapter, we give examples of other states that have consolidated individual needs assessments; LEAs complete one needs assessment for all plans to reduce workload and focus on prioritized needs. The USBE workgroup is looking at the option of recommending a consolidated needs assessment that covers multiple plans.

### **Plans Collect Information Using Different Formats**

The primary purpose of the different plans is to help LEAs and schools focus on improving achievement. Plans have several of the same requirements, but the plans are dissimilar in how they collect information. For example, Figure 3.2 shows variation between a component of the risk assessments for Title I, CSI, and the risk assessment for Title IV.

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**A consolidated needs assessment could help improve consistency and accuracy of the information provided.**

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**Figure 3.2 An Example of Different Formats for Risk Assessment Elements for Three Plans.** Formats for the different plan requirements are usually in tables or dialogue boxes.

### EXAMPLE 1: TITLE I RISK ASSESSMENT ELEMENT

DIP 3 – Instructional Leadership			
Element 1: Instructional Leadership			
Level 1 Not Evident	Level 2 Minimal	Level 3 Effective	Level 4 Highly Effective
Critical Indicators		Level	Lines of Evidence
1. Educational leaders create and sustain a school environment in which each student is known, accepted, valued, trusted, and respected.		3	School survey data - Tracking new student move-ins Check and connect system and at-risk meetings
2. Educational leaders guide and support teachers in collecting and appropriately using varied sources of information and data to evaluate student learning, effective teaching, and program quality.		3	Data analysis meetings Learning Target Trajectories/ Resources/ Team Drive
3. Educational leaders seek, acquire, and manage fiscal, physical, and other resources to support the school's vision, mission, and values.		3	School Budget- Needs assessment
4. Educational leaders implement coherent systems of curriculum, instruction, and assessment that promote the mission, vision, and values of the school and embody high expectations for all students.		3	Dibels data, Flow chart Learning Target Trajectories/ Resources/ Team Drive

### EXAMPLE 2: CSI RISK ASSESSMENT ELEMENT

Appendix 2-B Needs Assessment Rubric Ratings Summary	
Rating	Description
Minimal	Identifies key areas that need more focused improvement Efforts
Partial	Represents areas to enhance and extend current improvement Efforts
Sufficient	Pinpoints quality practices that meet the Standards
Substantial	Demonstrates noteworthy practices producing clear results that exceed expectations
Domain Rating Summary	
Domain 1: Turnaround Leadership	Minimal
Domain 2: Talent Management	Partial
Domain 3: Instructional Transformation	Minimal
Domain 4: Culture Shift	Partial

### EXAMPLE 3: TITLE IV RISK ASSESSMENT

#### 1. Needs Assessment – Part II Narrative (20 Points Total for Part I and II)

Include factors that place students and families at risk or educational failure. Include a description of the process used in gathering the data for the assessment. Describe how the proposed program will remedy the risk factors for each target population. Include an inventory of existing resources and services related to the needs described.

Source: USBE

Each LEA or school completes a different needs assessment for each plan, and the format for the needs assessments vary by program.

A Title I needs assessment has seven elements that schools have to complete.

The first example in Figure 3.2 is one element in a Title I risk assessment. That submitted risk assessment was 19 pages long. The risk assessment looked at seven elements: (1) Instructional Leadership, (2) Instruction and Intervention for English Language Arts and Math, (3) Assessment and Feedback, (4) Professional Learning, (5) Supportive Culture, (6) English Language Learners, and (7) Parent Engagement. Schools rate themselves on the critical indicators for each element and provide evidence.

The second example in Figure 3.2 is a summary of the four domains for the qualitative data phase of the CSI risk assessment. The schools rate themselves on the critical practices and provide evidence for each domain. These risk assessments can be lengthy. One school's risk assessment was 27 pages, while another school's assessment was 53 pages.

The third example in Figure 3.3 is the risk assessment for a Title IV plan. The risk assessment is a dialogue box, in which the school can state factors that place student and families at risk of educational failure. For this risk assessment, schools select their own methodology, but must describe the process used to gather data for the risk assessment. One school submitted two pages for the risk assessment and included data on SAGE scores, student health and risk prevention, parent surveys, and existing resources, including a comment on having a uniquely qualified program leadership.

Each of these risk assessments examples included leadership as an assessment area, and the different plans were at times used to address the same issues, such as low graduation or increased proficiency. But the way the information was gathered was completely different. After reviewing several plans, not only were the formats different but the information that LEAs and schools provided covered a wide range for the other requirements including goals, evidence-based practices, and professional learning to focus on improving school achievement.

There did not appear to be a cohesive focus among the various plans submitted by an LEA or school, but there was a focus on compliance with individual plan requirements. Consolidating action plans would not only reduce the overlap among the plan requirements but would also help LEAs and schools focus on priorities to improving student outcomes.

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**The CSI needs assessment has four phases and domains for schools to rate themselves on critical practices.**

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**A Title IV risk assessment has a dialogue box, in which schools can state factors that place student and families at risk of educational failure.**

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**There does not appear to be a cohesive focus among the various plans submitted by an LEA or school.**

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## **Action Plans Should Be Consolidated To Reduce Reporting Overlap**

Figure 3.1 shows seven program plans, but LEAs and schools must complete many other plans for different programs, such as Comprehensive Counseling and Guidance, Work-Based Learning, College and Career Awareness, Charter School Plan, and Outdoor Recreation. Also, the figure only shows four requirements, but there are other plan requirements including assurances, USBE approval process, and monitoring.

We recommend that the workgroup continue to review the overlap among the requirements for different programs' action plans to determine which plans can be consolidated. In some cases, plan requirements could perhaps be made more concise. We understand that staff at USBE are in the process of recommending that elements for the Digital Teaching and Learning (DTL) plan be more concise.

USBE staff estimate that consolidating action plans could save two to three weeks of work of LEAs and schools and help them focus on targeted priorities for improving student outcomes. The workgroup has identified 24 action plans to review for consolidation; however, their list is not complete. The workgroup should continue to identify all action plans and determine which plans can be consolidated. Consolidating plans would not eliminate requirements but would reduce the time needed to complete the same requirements for multiple plans. Last year, the Legislature emphasized the importance and priority of reducing overlap in action plans with the passage of Senate Bill (S.B.) 149. Chapter I of the report explains that the bill not only created the Teacher and Student Success Program but also repealed the School Improvement Plan and the Reading Achievement Plan, which reduced overlap among similar plans.

**USBE Would Need to Select a Platform to Manage the Comprehensive Planning Process.** USBE does not currently have an appropriate platform to manage the comprehensive planning approach. Each department at USBE manages its own action plan process, using its own forms that LEAs and schools complete. An appropriate web-based platform to manage the comprehensive planning approach is needed, with the tools to (1) organize and integrate requirements, (2) develop a consolidated needs assessment, (3) file reviewers' findings and recommendations to better monitor

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**USBE staff estimate that consolidating action plans could save about two weeks of work for LEAs and schools.**

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**An appropriate web-based platform to manage the comprehensive planning approach is needed.**

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program progress, and (4) provide a single path for LEAs and schools to complete the requirements and share information.

USBE has options to consider in selecting a web-based platform. For example, New Mexico has a web-based school improvement planning tool called the New Mexico DASH (Data, Accountability, Sustainability, and High Achievement) to manage the action planning for federal programs. DASH includes tools to develop and document an action plan, including goals and root cause analyses, feedback from reviewers to guide plan development, and reports and dashboards to track important activities.

USBE will have to select a cost-effective platform to manage the planning process. It would be ideal if the selected platform could carry out a comprehensive, systemic improvement approach that guides planning, implementation, and monitoring.

**Consolidating Action Plans May Require a Change in Statute.** After determining which state action plans can be consolidated, the USBE would need to work with the Legislature to amend statute to facilitate the consolidation process. For example, during the 2019 Legislative General Session, S.B. 14 amended statute to identify individual reports to be included in the State Superintendent's Annual Report. As part of this process, S.B. 14 also removed deadlines for the individual reports that are included in the annual report. These changes in statute clarified the process for creating the annual report.

A change in statute may also be needed to clarify the reporting process for the action plans after USBE determines which plans can be consolidated. A similar process may need to occur to align deadlines for LEAs and schools to submit plans and recognize that individual plans outlined in different sections of statute would be included in a consolidated plan. Also, USBE might need to review administrative board rules for the programs that are consolidated. The rules may need to be amended to meet the consolidated reporting process.

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**A change in statute may be needed as part of the plan consolidation process to clarify the reporting process to align deadlines for LEAs and schools to submit plans.**

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## **Consolidating Plans Will Be More Efficient and Help Focus on Student Outcomes**

Action plans focus LEA and school efforts on achievement of objectives and accountability. However, because of the number of plans required to be completed by LEAs, action plans can hinder

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**A comprehensive planning approach can help LEAs focus on prioritized improvement activities and reduce the reporting burden.**

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**Comprehensive planning would increase collaboration between departments at USBE.**

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rather than encourage cohesiveness and effective practices. A comprehensive planning effort would benefit LEAs and schools. Consolidating plans would not only reduce report preparation time for LEAs but would help LEAs focus on student outcomes by prioritizing goals and strategies. The connection between planning, implementation, and monitoring would be easier to make with a unified approach.

We contacted three nearby states (New Mexico, Arizona, and Nevada) that are in the process of consolidating individual program plans. These states are seeing benefits of consolidation in increased efficiency and focused student improvement.

### **Comprehensive Planning Effort Benefits LEAs and Schools**

A comprehensive planning approach can help LEAs focus on continuous improvement rather than a compliance mentality. A comprehensive planning approach also benefits LEAs and schools in other ways, such as the following.

- Focusing on prioritized improvement activities to better allocate limited resources
- Addressing organizational needs, such as coordination across programs or departments
- Reducing the reporting burden, especially for smaller LEAs and schools
- Helping LEAs use available funding to target prioritized school improvement efforts.<sup>5</sup>

In addition to benefiting LEAs and schools, consolidating plans can also benefit the USBE. Comprehensive planning would increase collaboration between departments and programs, reduce duplication of efforts for staff, increase transparency, improve USBE's ability to better advocate for LEA needs, and support a better allocation of USBE resources to support the plans. Comprehensive planning helps

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<sup>5</sup> A common term in public education is called braided funding. LEAs can combine funding from several sources to target a prioritized need to achieve greater improvement.

state education agencies, LEAs, and schools to make better informed decisions to successfully address the needs of their students.

### **Nearby States Are in the Process of Consolidating Some Action Planning to Improve Outcomes**

We contacted three nearby states that are consolidating individual program plans to focus on improving student outcomes. They are trying to implement a unified approach to connect planning, implementation of evidence-based practices, and monitoring. These states are seeing benefits of consolidation in terms of efficiency and student improvement. Each state's efforts are described below.

**New Mexico Uses a Web-Based School Improvement Planning Tool for Federal Programs.** For the past three years, the New Mexico Public Education Department has been utilizing a school improvement planning tool called the New Mexico DASH. The department uses New Mexico DASH to manage the planning process.

The department has consolidated the planning process for federal programs into one action plan. The department has also consolidated individual needs assessments for the federal programs, so there is only one needs assessment. The department is seeing a reduced reporting burden for LEAs and also a cohesive effort to focus on student improvement. It is a priority of the department's administration to continue to consolidate the needs assessment for state as well as federal programs. Staff have been asked to look at common drivers among all needs assessments and determine how they can be consolidated.

**Arizona Has Developed a Consolidated Needs Assessment and an Integrated Action Plan.** For the past three years, the Arizona State Board of Education has been using a consolidated needs assessment rather than individualized needs assessments for different programs. This is an essential step in consolidating action plans. In Utah, each program has its own needs assessment associated with each action plan (as stated earlier in the report). Creating a consolidated needs assessment would help move toward plan consolidation.

Arizona's consolidated needs assessment is based on six principles for an effective school system that covers all education programs and applies to all schools. The six principles include the following:

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**For the past three years, New Mexico has been utilizing a school improvement planning tool called the New Mexico DASH to consolidate the planning process for federal programs.**

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**For the past three years, Arizona has been using a consolidated needs assessment.**

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**Arizona's LEAs that have improvement schools, students learning English, and at-risk student populations write one integrated action plan.**

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- Effective leadership
- Effective teachers and instruction
- Effective organization of time
- Effective curriculum
- Conditions, climate, and culture
- Family and community engagement

LEAs complete the comprehensive needs assessment to determine their primary needs and then conduct root cause analysis. Following these two steps, LEAs that have improvement schools, students learning English, and at-risk student populations write one integrated action plan. (Special education has a separate action plan.)

The integrated action plan contains all the requirements for the various plans. Some requirements only fit one plan. For example, there is a parent and community engagement requirement for a Title I plan. Other requirements apply to multiple plans, such as researching and adopting an evidence-based math curriculum requirement or the requirement for professional learning community protocols. Using an integrated action plan helps LEAs to efficiently focus on improvement activities.

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**Nevada has an ongoing process of consolidating fiscal and programmatic guidance for federal programs.**

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**Nevada Has Been Consolidating Requirements for Federal Programs to Reduce Redundancy.** The Nevada Department of Education has an ongoing process of consolidating fiscal and programmatic guidance for federal programs and consolidating the plans for federal grants, specifically the Title programs. Consolidating requirements reduces the burden on LEAs that have to provide the same information for multiple programs.

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**The education agencies in these three states are taking a step-by-step approach to the consolidation process. USBE should consider a similar approach.**

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In addition, the department is looking for a new platform to consolidate the comprehensive needs assessment, budgeting, and monitoring to reduce plan cross-over among federal programs. For example, compliance items, such as time and effort requirements and parent and family engagement requirements, are redundant among federal programs. Staff are seeing a comprehensive systemic approach creating a more efficient process for the department and LEAs regarding the use of funds as well as focusing on student outcomes. Once the requirements and information are consolidated for the federal programs, the department would like to continue to consolidate state-level action plans.



The education agencies in these three states are taking a step-by-step approach to the consolidation process. They did not consolidate all action plans at once. First, they consolidated individual needs assessments. Then, they started to consolidated plans. USBE should consider a similar approach to help LEAs' and schools' program planning and implementation processes be effective as well as efficient.

## **Recommendations**

1. We recommend that the Utah State Board of Education prioritize how to consolidate individual programs' action plans to develop a more effective process for LEAs and schools to focus on student outcomes and reduce reporting redundancy.
2. We recommend that the Utah State Board of Education select a cost-effective platform to manage a comprehensive planning approach.
3. We recommend that the Utah State Board of Education work with the Legislature to amend relevant statutory language to facilitate the plan consolidation process.



## **Chapter IV**

### **LEAs Use Many Funding Sources For Administrative Purposes**

We were asked to determine the costs associated with local education agencies' (LEAs) reporting requirements. However, with multiple funding sources available to LEAs for administrative purposes and administrative personnel conducting multiple duties, we were not able to determine an exact cost for reporting requirements. Because of the complexities in determining the uses of administrative funding, it is difficult to determine if administrative funding formulas need to be adjusted. Administration funding for the LEAs is allocated by formulas found in statute. However, we found that LEAs use multiple sources beyond the allocated administration funding for their administrative functions.

In addition, administrative functions vary significantly among individual LEAs. For example, both school districts and charter schools may use a combination of administrative personnel to assist with school functions including reporting requirements. Furthermore, many charter schools use professional management companies to meet federal and state reporting requirements. Accounting codes can assist in explaining how an LEA spent funds for administration functions. However, given the many funding sources available, we are not able to make a direct comparison of administrative funding of school districts and charter schools.

We were able to identify and examine a group of accounting codes that we believe most likely relate to administrative reporting functions. We recommend that the Utah State Board of Education (USBE) work with the Legislature to determine if implementing additional accounting codes to track administrative reports would be beneficial.

### **LEAs Use Various Resources to Meet Reporting Requirements**

As discussed in Chapter II, LEAs are required to meet reporting deadlines each year for various areas. These may include financial, legal, and state and federal reporting requirements. The number of administrative staff who compile these reports varies considerably by

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**Administrative funding for local education agencies (LEAs) is allocated by statute. However, LEAs use multiple funding sources for their administrative functions.**

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**Both school districts and charter schools use a combination of administrative personnel to assist with reporting requirements.**

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**Larger LEAs may employ an array of administrative staff, while smaller LEAs may only use a few administrative staff.**

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**Small LEAs are expected to meet similar reporting requirements as larger LEAs regardless the number of personnel.**

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**The American Academy of Innovation Charter School uses only two individuals to compile required reports.**

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LEA. For example, larger LEAs may employ an array of administrative staff while smaller LEAs may only use a few professional personnel such as the principal and business administrator. In addition, many charter schools use professional management companies to fulfill their reporting requirements. For those charter schools using management companies, the fees paid to these companies generally cover all administrative responsibilities and the cost of fulfilling reporting requirements. To provide some context, we examined specific administration accounting codes to provide a basic understanding of the costs for these administrative functions that may include LEA reporting requirements.

### **Smaller LEAs Have Fewer Personnel To Meet Reporting Requirements**

Small LEAs are expected to meet similar reporting requirements as larger LEAs, regardless of funding or administrative personnel. School districts and charter schools use various combinations of administrative personnel to meet state and federal reporting requirements. For example, some larger LEAs have multiple administrative staff to help with reporting. Others may divide time between principals and other professional office staff, such as a business administrator, to meet reporting requirements. Additionally, some charter schools will use professional management companies to meet the administrative responsibility of reporting requirements.

The current chart of accounts does not fully separate the time spent on reporting and planning preparation from other administrative tasks. In addition, the number of administrative personnel varies with each LEA's size and funding. Smaller schools and districts may only have a small number of administrative staff available to compile reports, using multiple administrative strategies to meet reporting requirements. For example, one school may use a large portion of a principal's time for reporting. Another might hire a full-time business manager, or split time among office staff or teachers. We believe the time necessary to complete all required reports can place an administrative burden on LEAs with fewer staff.

For example, the American Academy of Innovation Charter School uses only two individuals, a principal and a business manager, to compile all the required reports. Similarly, the North Summit School District has three individuals dedicated to administrative functions for the district's three schools in 2019.

## Many Charter Schools Use Outside Management Companies to Assist with Reporting Requirements

Fifty-four percent of charter schools contract with a professional management company to fulfill administrative reporting requirements. Professional management companies are contracted to handle administrative responsibilities for charter schools, including reporting responsibilities. While this practice relieves the charter school of some administrative responsibilities, it does result in a financial cost for the school. Charter schools use many funding sources to pay for business services. For example, charter schools may use funds designated for administrative purposes along with other unrestricted or local funds to pay for the services provided by the management companies.

Figure 4.1 shows the breakdown of charter schools currently using a professional management company for their administrative functions.

**Figure 4.1 Charter School Management Companies with 2018 Student Enrollment.** 61 charter schools use a professional management company to assist with administrative functions. 52 charter schools do not use management companies.



As figure 4.1 shows, charter schools that used management companies in 2018 enrolled 38,450 students. Schools that did not use a management company in 2018 enrolled 39,934 students. However, some schools that do not contract with one of the larger management companies may still contract for external services to assist with reporting.

Charter management companies are meant to assume some of the administrative burden for charter schools by taking responsibility for many of the business services necessary for reporting. Services provided by these management companies include financial reporting, legal reporting, and completing state and federal reporting requirements on the school's behalf. However, management

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**Fifty-four percent of charter schools contract with a professional management company to fulfill reporting requirements.**

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**Charter management companies assume the administrative burden by taking responsibility for many of the business services necessary for reporting.**

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companies also provide other services such as human resources, facility operations, or training, which limits our ability to determine the total amount spent only on reporting functions.

Regardless of the administrative method used to meet the reporting requirements, both charter schools and school districts have multiple sources of funding they can use for these purposes.

## **Funding Used for Administration Personnel Comes from Multiple Sources**

LEAs can use many different sources of funding to pay for administrative functions. Administrative funding provided in statute differs between school districts and charter schools. Smaller school districts receive additional Weighted Pupil Units (WPU)<sup>6</sup> for administration according to student enrollment. Charter schools receive \$100 per student for administration, with an additional one-time allocation of up to \$40,000 for fiscal year 2020 if they enroll fewer than 400 students.

### **LEAs with Smaller Enrollment Receive Supplemental Administrative Funding**

Funding designated for administrative purposes is distributed to LEAs by formulas found in statute.<sup>7</sup> Small school districts with fewer than 5,000 students receive additional funding for administration via an additional allotment of WPU based on enrollment. These smaller districts are provided additional funds through WPU. The formula is based on the number of students enrolled. For example, a school district with under 500 students will receive an additional 95 WPU, while a district with 2,001 to 5,000 students would receive an additional 60 WPU. School districts with more than 5,000 students do not receive additional WPU.

Charter school administrative funding is a set amount per student enrolled. Each charter school receives \$100 per student enrolled regardless of total enrollment to assist with administrative costs. For fiscal year 2020, charter schools with fewer than 400 students have

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**Small school districts receive additional WPU and charter schools receive \$100 per student for administration.**

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<sup>6</sup> WPU represent the common factor used to determine cost of a program and to distribute program funding to the LEAs.

<sup>7</sup> *Utah Code* 53F-2-306.

been provided with an increase in funding to \$40,000 for administrative functions. Figure 4.2 shows the formula for administration funding for the LEAs.

**Figure 4.2 Administrative Formulas for LEAs with Small Student Enrollment.** Charter schools with fewer than 400 students are provided up to \$40,000 one-time for fiscal year 2020.

School Districts (2018)			Charter School Administrative Funds	
Student Enrollment	Additional WPU's Provided	Funding	\$100 Per Student Enrolled	
1 - 500	95	<b>\$314,545</b>	Fiscal Year 2020	
501 - 1,000	80	<b>\$264,880</b>	Fewer than 400 Students	\$40,000 one-time
1,001 - 2,000	70	<b>\$231,770</b>		
2,001 - 5,000	60	<b>\$198,660</b>		

The funds provided to smaller LEAs are meant to supplement other funds used for administrative duties, which include meeting reporting requirements. However, the use of these funds differs by LEA, which is explained in the next section.

### LEAs Use Funds from Multiple Sources for Administrative Functions

LEAs have discretion to use many different funding sources to pay for their administrative functions. LEAs use other sources of funding to address administrative needs beyond the allocated administrative funding set in statute. The various funds used for administration by LEAs do not have strong usage restrictions, allowing an LEA to use them at their discretion. For example, LEAs have discretion to use administration funds, local funds,<sup>8</sup> and multiple unrestricted funds for their administrative needs. Therefore, we could not determine whether the current allocation for administrative functions for charter schools and smaller school districts is sufficient.

For example, both school districts and charter schools use administrative funds, local funds, or multiple unrestricted funds in various combinations to pay for administrative functions. These

**LEAs have discretion to use other sources of funding to address administrative needs beyond the allocated administrative funding set in statute.**

**Both school districts and charter schools use administrative funds, local funds, or unrestricted funds to pay for administrative functions.**

<sup>8</sup> School districts use local property taxes as part of the larger minimum school program fund. Charter schools are provided local replacement funds, which is a percentage of property taxes revenues that they do not receive.

functions could include compensating professional office staff or contracting with outside management companies. Each LEA uses the various funding sources as one larger resource to meet their administration needs. Because LEAs have discretion regarding funds they use, the allocated funding for administration may only serve as a portion of their overall administrative costs. However, we believe this information does not indicate that the allocated administration funding is inadequate, as LEAs can use this funding according to their individual needs.

### **Administration Spending for Charter Schools Is Tracked with a Specific Accounting Code**

The use of the appropriated administrative funding (\$100 per student) can be identified for charter schools more easily than for school districts. A specific accounting program code (5625) exists for charter school administration funds when reporting expenditures. This accounting code allows tracking the use of the \$100 per student funding for all charter schools found in statute. For fiscal year 2018, all charter schools were allocated a combined \$7,825,600 for administrative functions by the formula found in statute. When comparing program code 5625 to the eight specific object codes we identified for administrative positions, it showed that charter schools expended \$5.1 million on administrative personnel we tracked. The remaining funds were used on various objects such as general supplies, communications, or dues paid to professional organizations.

However, when considering all funding sources in addition to the \$100 per student, all charter schools expended over \$24.4 million during the same year for the same eight administrative object codes we tracked. The \$24.4 million is a combined total of all funds used, including the allocated administrative funding. As such, additional spending from funds other than the allocated \$7.8 million designated specifically for administration (and captured as part of the \$24.4 million) may not necessarily indicate that administrative funding is inadequate. For example, schools will establish a yearly budget to assess their financial needs. The school will then use different funds to cover its financial obligations. As mentioned, funds could be used from administration, local, or other unrestricted funds. Charter schools report they view each of these funds as one large funding resource meant to cover expenses including administrative positions or contracting with a management company. Figure 4.3 shows a sample

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**For fiscal year 2018, all charter schools were allocated a combined \$7.8 million for administration by the formula found in statute.**

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**Charter schools expended over \$24.4 million for administrative accounting codes we tracked in fiscal year 2018.**

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**Schools may view different funds as one large funding resource to cover administrative expenses.**

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of five charter schools and their administration expenditures for the eight administrative object codes for 2018.

**Figure 4.3. Charter School Administrative Personnel Expenditures.** A sample of five charter schools shows the funding sources used for the selected eight administrative object codes.

Charter School	Administration Funding	Local Replacement Funds	Unrestricted General Funds
City Academy	\$0 (0%)	\$0 (0%)	\$168,629 (100%)
Dual Immersion Academy*	\$49,088 (16%)	\$82,986 (27%)	\$172,390 (57%)
Guadalupe School	\$0 (0%)	\$208,930 (62%)	\$126,247 (38%)
Roots Charter High School*	\$9,336 (5%)	\$0 (0%)	\$195,371 (95%)
American Academy of Innovation	\$34,252 (16%)	\$0 (0%)	\$180,023 (84%)
<b>TOTAL</b>	<b>\$92,676</b>	<b>\$291,916</b>	<b>\$851,660</b>

\*Charter Schools that use a management company to perform administrative reporting duties.

As Figure 4.3 shows, charter schools can use various funding sources to pay for administrative functions. It also displays how a charter school may use its \$100 per student funding for purposes outside of the eight administrative codes we selected. For example, City Academy did not use any administrative funding for the eight administrative codes we identified. Rather, City Academy used its \$100 per student administrative funding for 2018 (\$17,800) on technical services, liability insurance, and advertising. Additionally, they also did not use local replacement funds for these administrative functions. The other four charter schools seen in the figure above show the variation in charter schools' use of the different funds.

It should be noted that, although smaller school districts receive additional administrative funding instead of the \$100 per student, a program code similar to 5625 to show expenditures of these administrative funds for school districts does not exist. This makes a comparison of the allocated administrative funding between school districts and charter schools unattainable.

However, in an attempt to display the many uses of administrative funding for both school districts and charter schools, we performed a more detailed examination of four LEAs (2 districts and 2 charter

Some charter schools have used administrative funds for other purposes such as technical services or advertising.

An accounting code for administrative funding does not exist for school districts making a comparison to charter schools unattainable.

We identified eight accounting codes with a high likelihood of performing reporting requirements. These include principals, business administrators, and office personnel.

schools). Preference was given to small LEAs with a student enrollment of less than 500 students. Smaller LEAs would likely have fewer administrative staff than larger LEAs. Details for the four LEAs can be found in Appendix C. Due to the multiple ways an LEA can use its funding sources, this analysis is not intended to be a comprehensive examination of all administration functions. Rather, it is meant to display how a sample of schools use funding for administrative purposes.

### Accounting Expenditure Codes Assist in Separating Administration Functions by Job Classifications

For this audit methodology, we identified specific administrative accounting codes with a high likelihood of performing activities related to LEA reporting requirements. We selected eight specific administrative accounting codes for personnel that would likely perform LEA reporting duties. These eight codes include personnel such as principals, business administrators, or professional office personnel. Additionally, we attempted to further break down reporting activities by comparing these eight codes to three specific function codes used for school administration. Program codes were then used to determine which funding source was being used for the activities and personnel. Figure 4.4 displays the administrative codes used for our examination.

**Figure 4.4 USBE Accounting Codes.** USBE uses different codes to separate functions for LEAs. Administrative functions can be split out by function, object, and program.

Function Code	Object Code	Program Code
Used to describe the activity for a service or commodity	Used to describe the service or commodity for a specific expenditure	A plan of activities and procedures designed to accomplish objectives
<b>Function Codes Examined</b> <ul style="list-style-type: none"> <li>2300 – General District Administration</li> <li>2400 – School Administration</li> <li>2500 – Central Services (activities that support other administrative functions)</li> </ul>	<b>Object Codes Examined</b> <ul style="list-style-type: none"> <li>112 – Salaries for superintendents</li> <li>114 – Salaries for business administrators</li> <li>115 – Salaries for supervisors and directors</li> <li>121 – Salaries for principals and assistants</li> <li>151 – Salaries for professional office personnel</li> <li>310 – Purchased office administrative Services</li> <li>340 – Other contracted professional services</li> <li>345 – Business services</li> </ul>	<b>Program Codes Examined</b> <p><u>CHARTER SCHOOL ADMINISTRATION FUNDING</u></p> <ul style="list-style-type: none"> <li>5625 – Charter School Administration Funding</li> <li>5619 – Charter School Local Replacement Funding</li> <li>5 – Regular Basic Program Funding</li> </ul> <p><u>SCHOOL DISTRICT ADMINISTRATION FUNDING</u></p> <ul style="list-style-type: none"> <li>Funds for administrative functions are used from multiple sources</li> </ul>

It should be noted that LEAs and schools will use administrative resources differently. We understand that not all expenditures related to reporting requirements may be found in the selected accounting codes. This analysis is designed to provide a better understanding about which funds are used for personnel that are likely related to LEA reporting requirements. The analysis does not show all funds that LEAs may use for administrative purposes.

However, we tried to exclude accounting codes meant for classroom instruction or other non-administrative functions in this analysis. By examining the function, program, and object codes shown in figure 4.4, a more detailed understanding of administrative expenditures can be seen at the different LEAs.

**Some Object Codes Include Both Administration and Unrelated Functions.** Object code 340 denotes funds expended for contracted professional services. Code 340 is a broad category that includes “professional services other than educational in support of the operation of the LEA.” The object code includes subcategories 341 to 345<sup>9</sup> to further split out the funding at the discretion of the LEA. However, it is not required. Some LEAs assign expenditures to the subcategory 345 as business services. Business services are often performed by outside management companies that assist LEAs with reporting requirements. As such, we included this subcategory in an analysis of administrative functions.

An LEA can assign all contracted services expenditures to code 340 without a subcategory. Assigning all contracted services to code 340 presents a challenge in identifying how the funds relate to LEA reporting. Although code 340 does include functions linked to reporting, it also includes unrelated functions such as teacher salaries. Codes 340 or 345 are often used by charter schools to contract with one of the previously mentioned management companies.

We believe the use of multiple funds for LEA administration creates challenges in assessing whether they require additional administrative funds. USBE should work with the Legislature to

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<sup>9</sup> Subcategories of object code 340 include: 341 – Teacher Salaries, 342 – Teacher Benefits, 343 – LEA Administration Salaries, 344 – LEA Administration Benefits, 345 – Business Services.

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**Our analysis is designed to provide a better understanding about which funds are used for personnel likely related to reporting**

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**We excluded accounting codes meant for classroom instruction or other non-administrative functions.**

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**The use of multiple funds for LEA administration creates a challenge in assessing whether they require additional administrative funds.**

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determine if additional guidance is needed for LEAs on which sources of funding are appropriate to use for administrative purposes.

### **Recommendation**

1. We recommend that the Utah State Board of Education consider working with the Legislature to determine if additional guidance is needed for LEAs on the use of funding to track expenses for administrative purposes.

## **Appendices**



## **Appendix A**





## SEATS Data Elements Contained in Other Systems<sup>10</sup>

Field Count	Data Field	Data System			
		SEATS	UTREx	CACTUS	SIS
1	Counselor CACTUS ID	X		X	X
2	Counselor District	X		X	X
3	Counselor Email Address	X		X	X
4	Counselor First Name	X		X	X
5	Counselor Last Name	X		X	X
6	Counselor Phone Number	X		X	X
7	Counselor School	X		X	X
8	Course Active/Entry Date	X	X		
9	Course Code	X	X	X	X
10	Course Exit/Withdrawal Date	X	X		X
11	Course Name/Title	X	X		X
12	Course Provider (LEA)	X	X	X	X
13	Credits (Attempted)	X	X		X
14	Credits (Earned)	X	X		X
15	Parent Email	X			X
16	Parent/Guardian First Name	X	X		X
17	Parent/Guardian Last Name	X	X		X
18	Session (School Year)	X	X		
19	Session (Term)	X	X		
20	Student First Name	X	X		X
21	Student 504	X	X		X
22	Student Address				X
23	Student Current School	X	X	X	
24	Student Date of Birth	X	X		
25	Student Early Graduate	X	X		X
26	Student Email	X			X
27	Student Enrolled District	X	X	X	
28	Student Ethnicity		X		X
29	Student Fee Waiver	X	X		X
30	Student Gender		X		X
31	Student Grade Level	X	X		X
32	Student Graduation Date (approx.)	X	X		X
33	Student Home School Release	X	X		
34	Student IEP	X	X		X
35	Student Last Name	X	X		X
36	Student Number	X	X		X
37	Student Phone Number	X	X		
38	Student SSID	X	X		X
39	Teacher First Name	X		X	X
40	Teacher Last Name	X		X	X
41	Teacher of Record CACTUS ID	X	X	X	X

<sup>10</sup> This appendix only shows the data elements that are common among the four systems.



## **Appendix B**



## Systems Included in the USIMS Project

Count	System	Purpose
1	CACTUS	<b>Comprehensive Administration of Credentials for Teachers in Utah Schools.</b> The system tracks credentials for active and retired public educators.
2	CRDC	<b>Civil Rights Data Collection.</b> A mandatory data collection of the U.S. Department of Education, Office for Civil Right (OCR) designed to collect data on key education and civil rights issues.
3	CSPR	<b>Consolidated State Performance Report.</b> A report summary of student outcomes under federally-specified headings into which key indicator data are entered and reported to the U.S. Department of Education.
4	Data Warehouse	<b>Data Warehouse.</b> The database of demographic information, course taking, and test results maintained by USBE on all students enrolled in Utah schools.
5	Data Gateway	<b>Data Gateway.</b> A data access portal to various reports and data sources at USBE including accountability, assessment, and UTREx data.
6	ED Facts	<b>ED Facts Initiative.</b> A U.S. Department of Education (ED) initiative to collect, analyze, and promote the use of high-quality, pre-kindergarten through grade 12 data.
7	Educator Evaluation	<b>Educator Evaluation.</b> The application collects educator evaluations required by statute.
8	MIDAS	<b>Massively Integrated Data Analytics System.</b> The system was built by USBE to help local education agencies (LEAs) provide a simpler, more cost-effective way to collect and track professional learning activities for educators.
9	MSP	<b>Minimum School Program.</b> The system enables users to retrieve, review, and approve MSP source data directly from the USBE data warehouse and other systems and external sources.
10	PATI	<b>Program Approval for Technical Instruction.</b> This system maintains course enrollment and membership for Career and Technical Education.
11	SEATS	<b>Student Enrollment and Tracking System.</b> This system that allows students to register for online courses offered at LEAs other than their regular LEA of enrollment.
12	SSID	<b>Statewide Student Identification.</b> This application allows LEAs to verify, retrieve, update, and create unique state student identifier numbers.
13	TSSP	<b>Teacher Salary Supplement Program.</b> The program was created to offer stipends to draw qualified individuals into education for specific subject areas that have been identified with staffing shortages.
14	UCAP	<b>Utah Charter Access Point.</b> System used to train and verify/assess understanding of laws and policies as well as track enrollment projections data for Utah Charter Schools.
15	UPEFS	<b>Utah Public Education Financial System.</b> The financial application enables LEAs to submit their financial data at an LEA and a school level.
16	UTREx	<b>Utah Transcript Exchange System.</b> The system is used by LEAs to provide USBE student record information.



## **Appendix C**





## Appendix C

### Examples of the Various Funding Sources Used by LEAs

## CHARTER SCHOOLS



### CITY ACADEMY CHARTER SCHOOL

2018 enrollment – 178  
2018 administration allocation - \$17,800

No  
Management  
Company

Administrative Object Code	Program Funding Source	Amount
112	No Expenditures	\$0
114	50 – General Classroom	\$44,969
115	50 – General Classroom	\$40,000
121	50 – General Classroom	\$63,314
	1205 – Special Education	\$3,688
	5876 – Educator Salary Increase	\$4,998
151	No expenditures	\$0
310	50 – General Classroom	\$11,660
340	No Expenditures	\$0
345	No Expenditures	\$0
<b>TOTAL</b>		<b>\$168,629</b>

Administration Funding Allocation Usage		
Object Code Used	Description	Amount
350	Technical Services	\$13,050
522	Liability Insurance	\$2,190
540	Advertising	\$2,560
<b>TOTAL</b>		<b>\$17,800</b>

The green table shows how the school used its allocated administration funds.

City Academy did not use local funds for professional administration object codes



### DUAL IMMERSION ACADEMY CHARTER SCHOOL

2018 enrollment – 492  
2018 administration allocation - \$49,200

Red Apple  
Financial  
Management

Administrative Object Code	Program Funding Source	Amount
112	No Expenditures	\$0
114	No Expenditures	\$0
115	No Expenditures	\$0
121	5 – Regular Basic Program	\$52,299
	5336 – ELL Family Literacy	\$22,682
	7801 – Federal Title I	\$50,923
	7860 – Federal Title II	\$10,558
	7880 - Federal Title III	\$22,682
	7900 – Federal title IV	\$11,865
151	5 – Regular Basic Program	\$976
310	5 – Regular Basic Program	\$405
	5619 – Local Replacement Fund	\$1,839
340	5619 – Local Replacement Fund	\$62,915
345	5619 – Local Replacement Fund	\$18,232
	5625 – Administration Fund	\$49,088
<b>TOTAL</b>		<b>\$304,464</b>

Administration Funding Allocation Usage		
Object Code Used	Description	Amount
345	Contracted Business Services	\$49,088
830	Indirect Costs, Non-Restricted	\$112
<b>TOTAL</b>		<b>\$49,200</b>

The green table shows how the school used its allocated administration funds.

Dual Immersion Academy expended both its administration funding allocation (\$49,200) and local funds (\$82,986) for contracted professional services.

# SCHOOL DISTRICTS



## WAYNE SCHOOL DISTRICT

2018 enrollment – 447

2018 administration allocation – \$314,545 (95 WPU's)

Administrative Object Code	Program Funding Source	Amount
112	No Expenditures	\$0
114	5 – Regular Basic Program	\$66,000
115	No Expenditures	\$0
121	50 – General Classroom	\$121,849
151	No Expenditures	\$0
310	6900 – Support Services	\$27,000
340	5 – Regular Basic Program	\$1,718
	7524 – IDEA B - Disabled	\$20,617
345	No Expenditures	\$0
<b>TOTAL</b>		<b>\$237,184</b>

### Administration Funding Allocation Usage

Smaller school districts are allocated administrative funds by formula. For example, Wayne District received \$314,545 from 95 WPU's in 2018.

However, it is difficult to determine how school districts expend their allocated funding for administration. The eight administrative job codes on the left display the program used for each administrative function. It is possible for districts to use administrative funds on many different object codes.



## DAGGETT SCHOOL DISTRICT

2018 enrollment – 163

2018 administration allocation – \$314,545 (95 WPU's)

Administrative Object Code	Program Funding Source	Amount
112	5655 – Digital Teaching & Learning	\$3,008
	9999 – Undistributed by Program	\$104,565
114	9999 – Undistributed by Program	\$59,668
115	No Expenditures	\$0
121	9999 – Undistributed by Program	\$98,097
151	No Expenditures	\$0
310	No Expenditures	\$0
340	9999 – Undistributed by Program	\$23,708
345	No Expenditures	\$0
<b>TOTAL</b>		<b>\$289,046</b>

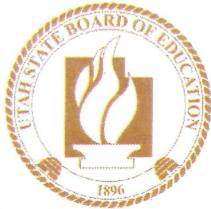
### Administration Funding Allocation Usage

Smaller school districts are allocated administrative funds by formula. For example, Daggett District received \$314,545 from 95 WPU's in 2018.

However, it is difficult to determine how school districts expend their allocated funding for administration. The eight administrative job codes on the left display the program used for each administrative function. It is possible for districts to use administrative funds on many different object codes.

## **Agency Response**





## UTAH STATE BOARD OF EDUCATION

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Sydnee Dickson, State Superintendent of Public Instruction

Lorraine Austin, Secretary to the Board

December 13, 2019

Mr. Kade Minchey, CIA, CFE  
Office of the Legislative Auditor General  
W315 State Capitol Complex  
Salt Lake City, UT 84114

Dear Mr. Minchey:

Thank you for the opportunity to respond to Audit Report 2019-14 *A Performance Audit of Public Education Reporting Requirements*. The Utah State Board of Education (USB E) recognizes audits as a tool to identify and assess risks and improve the public education system. We appreciate the professionalism and courtesy of the audit staff in conducting the audit.

We concur with the overall recommendations and are currently working to implement improvements. We will continue to collaborate with the legislature to minimize reporting requirements for LEAs; ensuring that our policies and practices are streamlined to reduce burdens.

Sincerely,

Sydnee Dickson

State Superintendent of Public Instruction

cc: Mark Huntsman, Board Chair  
Patty Norman, Deputy Superintendent of Student Achievement  
Scott Jones, Deputy Superintendent of Operations  
Debbie Davis, Chief Audit Executive