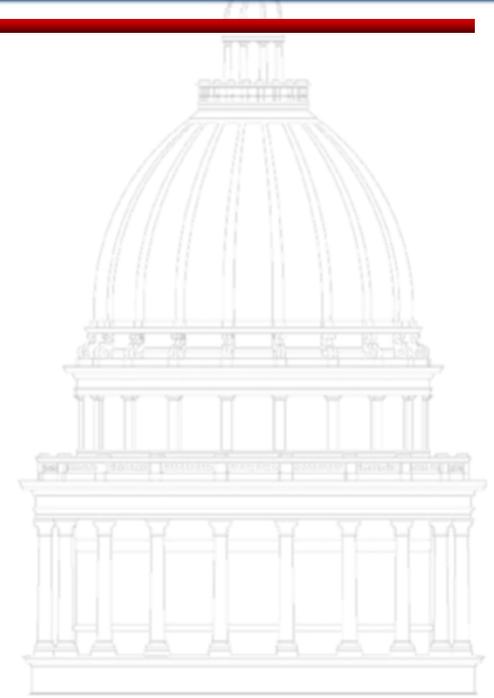


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# Performance Audit of the Utah Board of Regents

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Utah Legislative Auditor General  
Report to the Higher Education  
Appropriations Subcommittee  
February 11, 2019

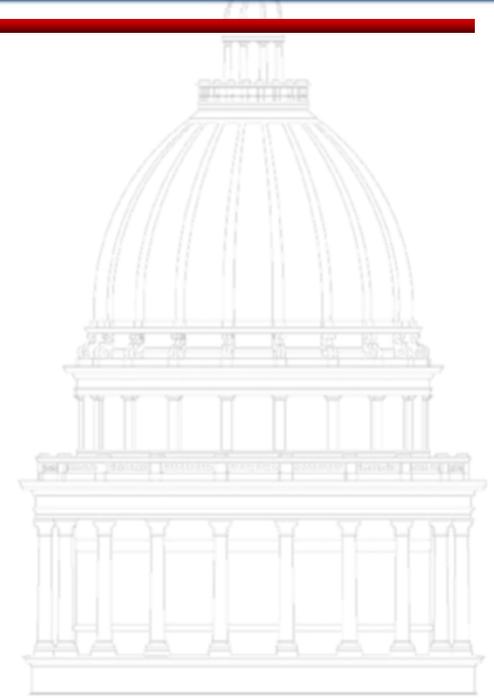


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## Chapter II

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# The Board Of Regents Is Not Adequately Controlling Tuition Increases



Tier 2

2019	Increase Needed for Match	Dollars Needed for Match	Actual Uniform Legislative Match Increase	Actual Dollars Approved	Difference Between Amount Needed and Approved
Snow	1.53%	\$177,595	1.50%	\$173,747	\$(3,848)
SLCC	1.35	799,180	1.50	890,083	90,903
DSU	1.21	362,774	1.50	447,900	85,126
WSU	1.20	880,285	1.50	1,100,326	220,041
USU	1.12	1,653,330	1.50	2,217,015	563,685
UVU	1.07	1,343,223	1.50	1,886,939	543,716
UofU	1.06	3,319,322	1.50	4,706,985	1,387,663
SUU	1.03	443,131	1.50	642,644	199,513
<b>Total</b>	<b>1.20%</b>	<b>\$8,978,840</b>	<b>1.50%</b>	<b>\$12,065,639</b>	<b>\$3,086,799</b>

Step 1  
Legislative Match

\$35.6 M

Step 4

\$96M

# Board of Regents Conducts Superficial Review of Tuition Increases

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- ▶ **The Board of Regents Receives Information but Lacks Detail And Analysis on Proposed Uses of Funds**
- ▶ **The Board of Regents Holds Little Discussion on Proposed Tuition Increases**
- ▶ **In the Five-Year Period Reviewed, the Board of Regents Never Rejected a Tuition Proposal**

**FOR MORE INFORMATION**

**Pages 10-15**



# Lack of Analysis By Commissioner's Staff May Lead to Unnecessary Tuition Inflation

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- ▶ **Uniform Process Increases Appear Unnecessary and Inflate Tuition Proposals**
- ▶ **Resulting from Council of Presidents Meetings, Tuition Recommendations Increase Further But Lack Documentation**
- ▶ **Second Tier Tuition Increases Are Not Analyzed by Staff**

**FOR MORE INFORMATION**

**Pages 15-22**

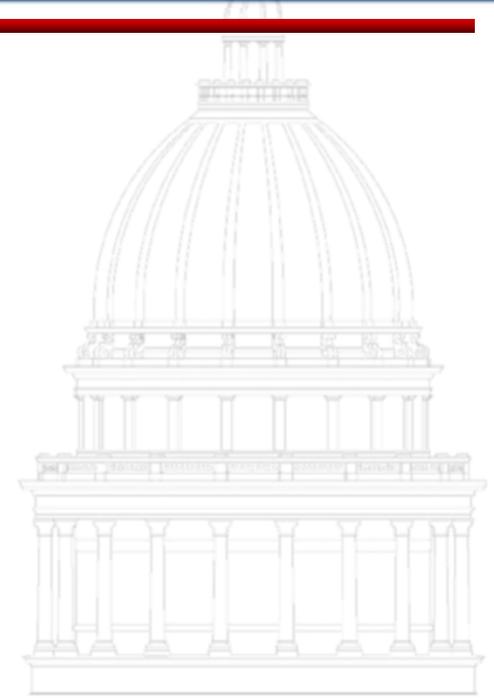


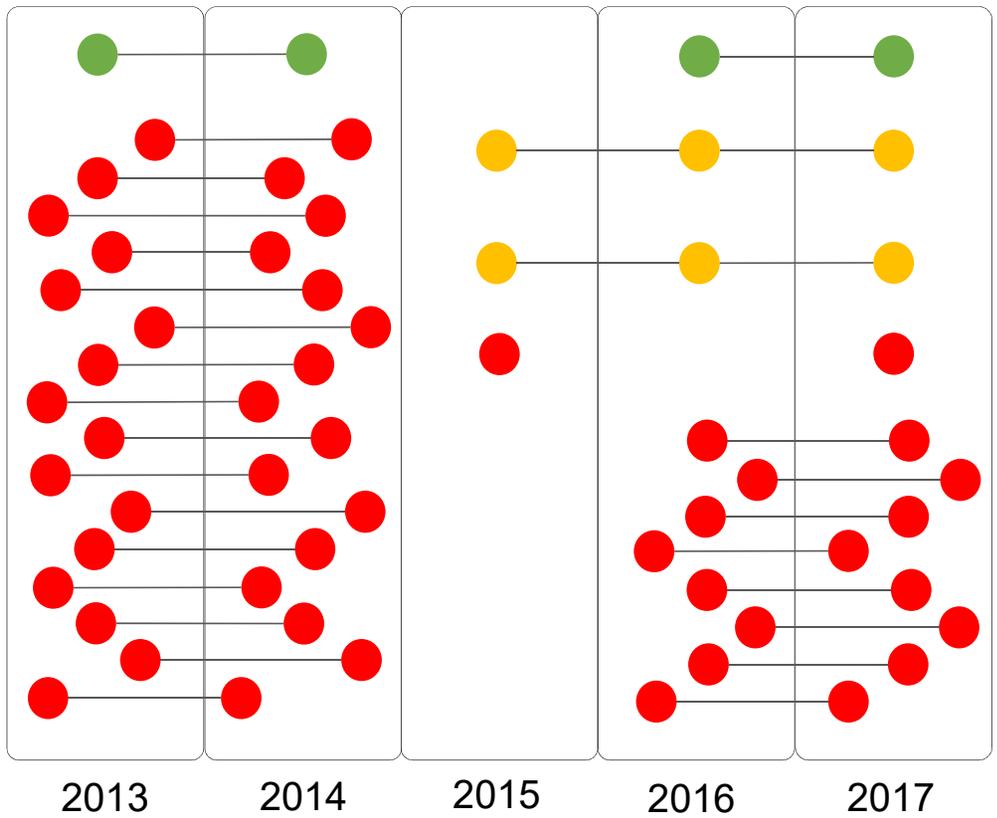
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# Chapter III

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The Board Of Regents Is Not Lacks  
Sufficient Metrics to Measure Strategic  
Outcomes





1 Metrics over 4 Years

2 Metrics over 3 Years

25 Metrics over 2 Years

Metrics reported consecutively



# Statutorily Required Institutional Targets Have Not Been Established

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*Utah Code* 53B-1-103 states:

The Board shall, for the Utah System of Higher Education... establish measurable goals and metrics and delineate the expected contributions of individual institutions of higher education toward these goals.



**FOR MORE INFORMATION**

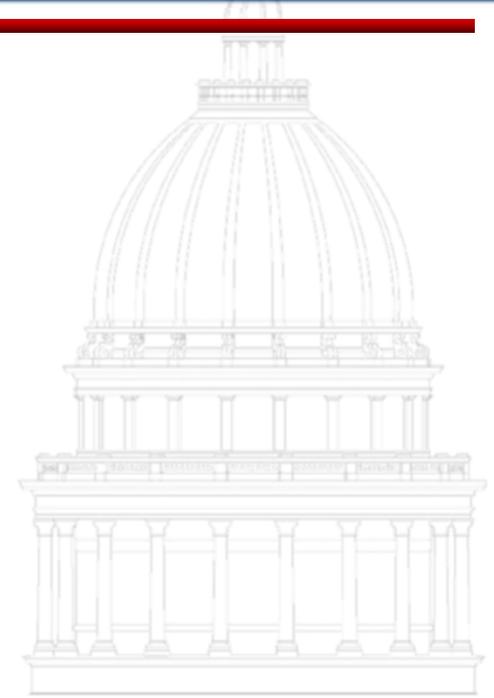
**Page 31**

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# Chapter IV

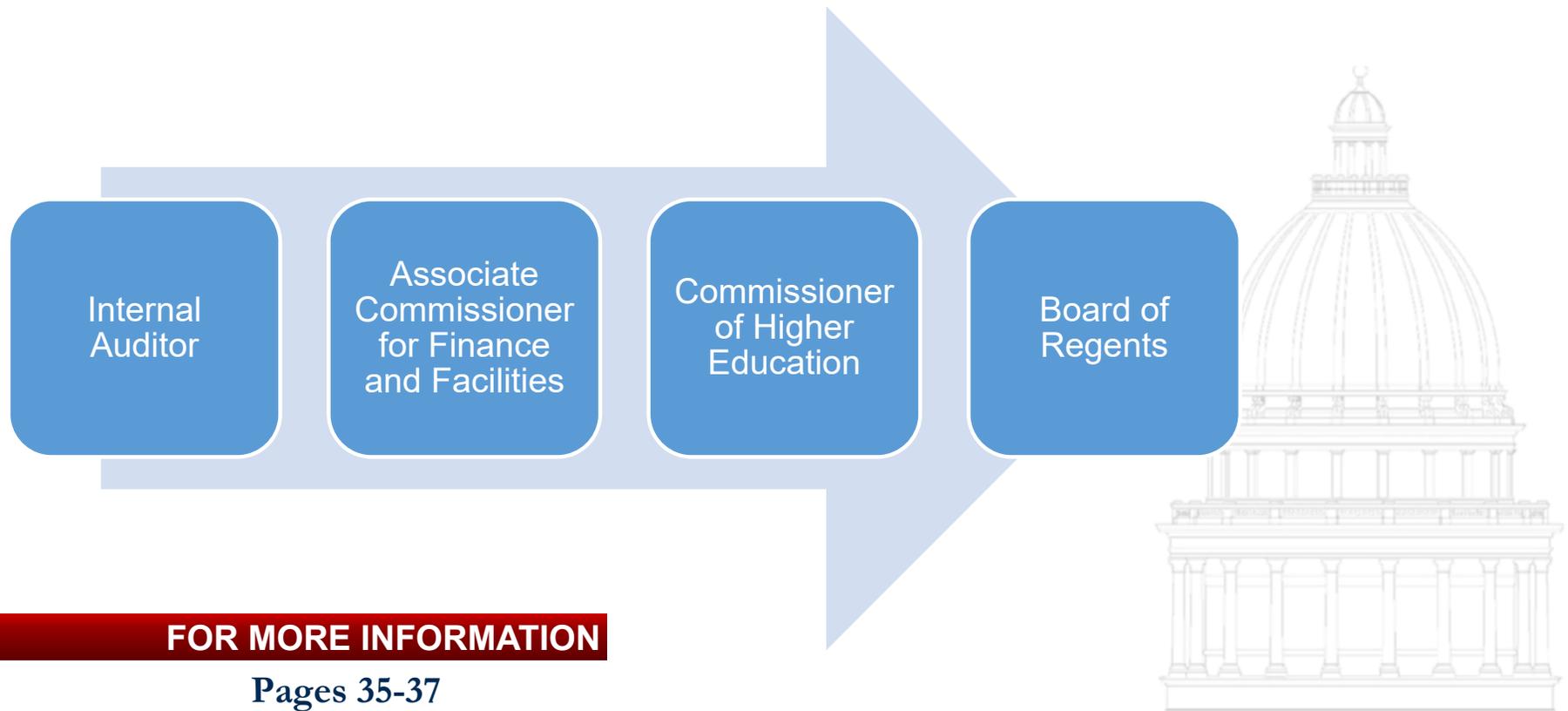
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## Board of Regents Should More Fully Utilize Audit Function



# Auditor Independence Should Be Strengthened

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