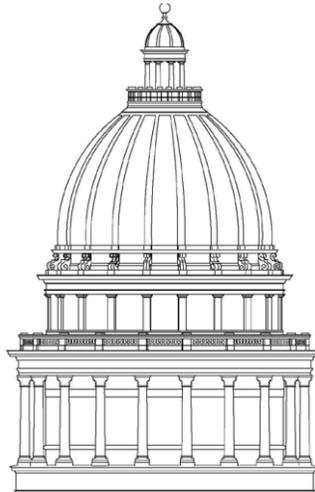


REPORT TO THE  
**UTAH LEGISLATURE**

Number 2021-04



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

April 2021

Office of the  
LEGISLATIVE AUDITOR GENERAL  
State of Utah





STATE OF UTAH

# Office of the Legislative Auditor General

315 HOUSE BUILDING • PO BOX 145315 • SALT LAKE CITY, UT 84114-5315  
(801) 538-1033 • FAX (801) 538-1063

## Audit Subcommittee of the Legislative Management Committee

President J. Stuart Adams, Co-Chair • Speaker Brad R. Wilson, Co-Chair

Senator Karen Mayne • Senator Evan J. Vickers • Representative Brian S. King • Representative Francis D. Gibson

KADE R. MINCHEY, CIA, CFE  
AUDITOR GENERAL

April 14, 2021

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report, **A Performance Audit of the Utah State Board of Education's Internal Governance** (Report #2021-04). An audit summary is found 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".

Kade R. Minchey, CIA, CFE  
Auditor General





## PERFORMANCE AUDIT

### ▶ AUDIT REQUEST

This is the second of six education audits our office will be releasing.

This audit addresses USBE's ability to provide strategic direction, oversight and accountability, and foster transparency in the information they report. In short, this audit addresses USBE's internal governance activities among their Programs, Operations, and Policy divisions.

### ▶ BACKGROUND

In its August 2019 meeting, the Legislative Audit Subcommittee prioritized a "...comprehensive audit of the performance outcomes of the public education system."

Because of the essential nature of governance, this audit combined with our audit released in December 2020, serves as the foundation for additional audits to follow in 2021 and 2022.

Future audits will be conducted in the following areas:

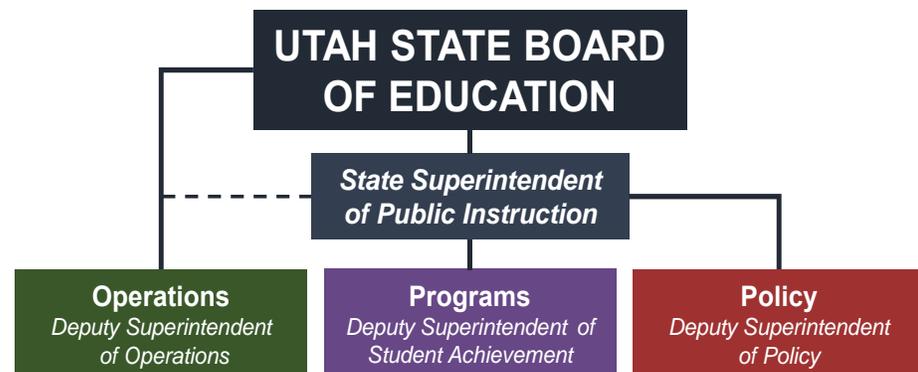
- Teacher retention
- Student performance
- Teacher and administrator compensation
- Administrative overhead in traditional and charter schools

# The Utah State Board of Education's Internal Governance



## KEY FINDINGS

- ✓ USBE should better align their direction for public education with direction provided by the Legislature in statute.
- ✓ USBE should incorporate into its strategic plan both its oversight responsibility of the public education system and its internal efficiency and effectiveness.
- ✓ USBE can improve its culture by addressing onboarding and training issues across the office.
- ✓ Employee turnover has improved recently, though lingering impacts to leadership tenure are still felt.



## RECOMMENDATIONS

- ✓ We recommend USBE follow the mission and vision for public education set forth in statute and recommend the Legislature consider whether it is desirable to include a mission and vision in *Utah Code*.
- ✓ We recommend USBE routinely collect, track, and report performance on internal operations and streamline their universe of measures.
- ✓ We recommend USBE formalize ongoing changes to governance and communications in USBE policy, board policy, or bylaws.
- ✓ We recommend USBE include turnover rates in their annual report.



## REPORT SUMMARY

### USBE's Strategic Direction Could Better Align with Statute

The Legislature set forth a specific mission and vision for public education in *Utah Code*, a unique requirement compared with other large agencies. Our previous audit, released in December 2020, found that indistinct duties among education stakeholders can create confusion and this is a potential example of that confusion. This report outlines the policy question of whether it is necessary to provide a mission and vision for the public education system in *Utah Code*.

### USBE Should Improve Accountability for Internal Operations and Streamline Its Report Metrics

USBE's strategies and reports provide little insight on the performance of its office and internal operations. Their focus is on collecting, tracking, providing oversight for, and reporting on, myriad public education system measures. USBE tracks such a vast array of information that we could not adequately quantify the reports and measures after reviewing these and other sources:

- *Utah Code* and *Administrative Rule*
- Education Elevated 2022
- USBE's strategic plan
- The State Superintendent's Annual Report for multiple years with associated data and statistics
- USBE Data and Statistics reports
- USBE presentation on public education base budget performance measures
- USBE summary of Basic School Program performance measures and targets
- Public education performance measures listed in the Legislative Fiscal Analyst's annual budget reports
- The Compendium of Budget Information (COBI)

### USBE's Plan Should Provide Direction for the Entire Organization

USBE's 2019 strategic plan does not provide clear direction for all activities and staff within the agency, including those within the Operations division. The plan is intended to provide direction for the public education system and to guide USBE's decision making. However, the results of a staff-wide survey and interviews with several staff suggest that improvements to the plan can be made. USBE could better incorporate all section activities into their strategic plan.

### USBE Should Improve Onboarding Processes to Be More Consistent

Onboarding, the process of orienting and training a new employee, has been an issue at USBE. Efforts have been made to create mandatory training for all staff on basic USBE issues, but specific job duty onboarding is inconsistent throughout the organization. Only 37 percent of staff believe that they were adequately trained for their job duties. Once onboarded, some staff expressed concern that ongoing training is lacking.

### Turnover Rates Have Recently Improved But Position Tenure is Still Short

The effects of recent turnover continue to be felt by those within and outside the organization. Tenure in some positions is notably shorter as a result. However, external turnover at USBE has declined in recent years. Despite concerns about turnover in certain sections, namely Finance and IT, this decline is seen across the organization. The 2017 turnover peak throughout USBE, and in Finance and IT specifically, can be largely explained by turmoil at the Utah State Office of Rehabilitation (USOR). This led to USOR's relocations to another state agency.

# REPORT TO THE UTAH LEGISLATURE

Report No. 2021-04

## **A Performance Audit of the Utah State Board of Education's Internal Governance**

April 2021

Audit Performed By:

Audit Manager	Brian Dean, CIA, CFE
Audit Supervisor	Leah Blevins, CIA
Audit Staff	Matthias Boone, CFE Michael Allred Wei Li



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# Chapter I

## Introduction

In an audit report presented in December 2020,<sup>1</sup> we reviewed the governance structure of Utah's public education system as set by the *Utah State Constitution*, *Utah Code*, *Administrative Rule*, and through court rulings. We found that education governance oversight roles are broadly defined and overlap. We recommended that the Legislature consider clarifying governance roles in statute.

This subsequent audit also addresses governance, with a specific focus on the oversight the Utah State Board of Education (USBE) is authorized to perform.<sup>2</sup> Although the Legislature has broad authority over public education, USBE provides direct control and supervision over the public education system. This report, the second in a series of six reports, builds on the December report and addresses how USBE's actions fulfill their mandate for general oversight of the public education system. The way in which USBE governs their internal operations affects how efficient they can be at governing the public education system on the whole. That broad control, essentially USBE's role in governance, is addressed in this audit. This report specifically addresses:

- Chapter II focuses on the need for USBE to better align their strategic direction among statewide education policy makers.
- Chapter III discusses opportunities for USBE to better direct internal operations, as well as improve transparency and accountability within the office itself.
- Chapter IV evaluates USBE's internal employee culture, including onboarding, training, and the importance of ensuring that improvements are not personality based.

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<sup>1</sup> *A Performance Audit of Public Education's Governance Structure* (Report #2020-11).

<sup>2</sup> Report #2020-11 notes that USBE works in conjunction with local school boards, the Legislature, and the Governor to administer the public education system. This audit focuses specifically on USBE's oversight role.

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**This report follows our December 2020 report concerning the public education governance structure.**

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**This audit addresses USBE's governance, including providing strategic direction to the office, providing state-level accountability to the Legislature, and addressing office culture and turnover.**

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- Chapter V reviews USBE’s historically high turnover and subsequent impacts to leadership tenure and to the office’s support of LEAs.

USBE’s ability to provide strategic direction, oversight and accountability, and foster transparency in the information they report are all components of the overall concept of governance.

## **USBE Is Central to Utah’s Public Education System**

As part of its constitutional charge for the general control and supervision of the public education system, USBE supports public education by providing services for local education agencies (LEAs). It also disburses more than \$5 billion annually in legislative appropriations for public education to all school districts and charter schools—or LEAs—in the state. These services require USBE to coordinate with the public education system on a local level.

### **USBE’s Mandate to Oversee the Statewide Public Education System Is Outlined in Statute**

The USBE office<sup>3</sup> helps the board fulfill its constitutional and statutory roles by aiding with oversight, regulation, assistance, and enforcement. It also provides financial operations, information technology, data and statistics, and law and policy functions. Moreover, the office provides services and supports to LEAs. The USBE office supports the board and the public education system through its 18 operating units, including those described in Figure 1.1.

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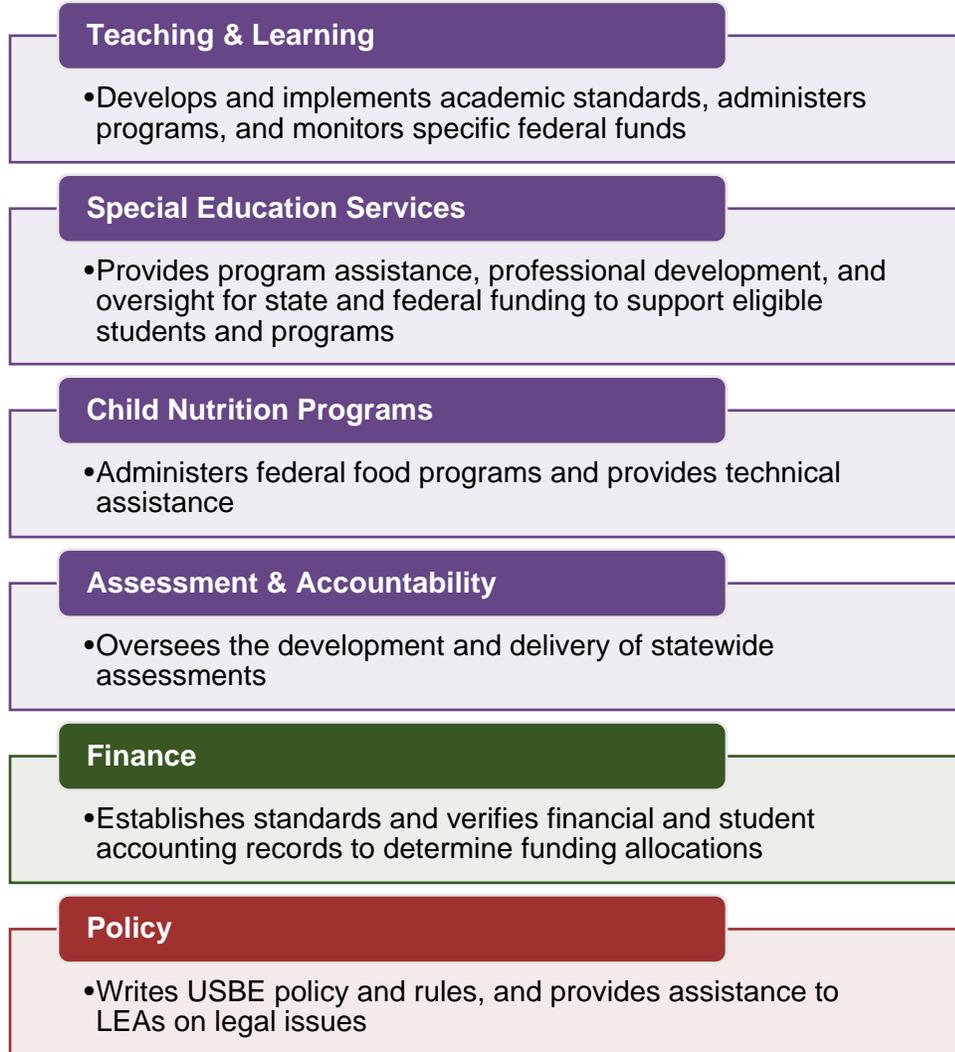
**USBE is central to providing oversight of the public education system, and includes the board’s members, state superintendent, and office staff.**

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<sup>3</sup> “USBE office” refers to the administrative office and staff that support the board in fulfilling its roles and duties.

**Figure 1.1 The USBE Office Provides Services Through 18 Departments and Sections.** These are a few examples of the operating units within the USBE office, and the services they provide.



Source: *The State Superintendent's Annual Report, 2021*. Note that section coloring corresponds to the three USBE divisions shown in Figure 1.3.

USBE is organized into three divisions: Programs, Operations, and Policy. The specific work of these divisions is discussed later in this chapter. While many of the services provided by USBE support LEAs, some programs directly support students and educators, such as those administered by Teaching and Learning, under Programs. In addition, USBE Finance, under Operations, coordinates the distribution of public education funding to the system, along with setting standards and verifying accounting records.

**USBE's internal office structure includes the Programs, Operations, and Policy divisions, and further includes staff working in sections to fulfill the purposes of the office.**

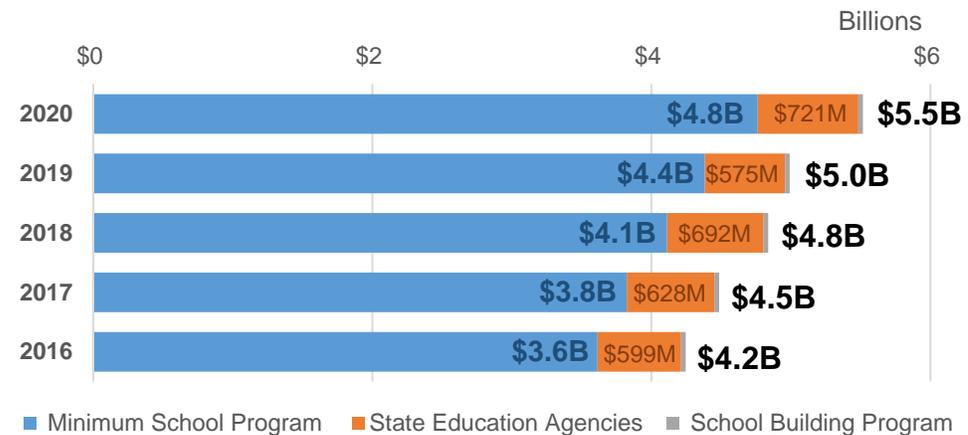
**In 2020, USBE appropriated nearly \$5.5 billion in state and federal dollars to fund education at the local level.**

## USBE Provides Oversight for the Legislatively Appropriated Public Education Budget

USBE distributes legislative appropriations for public education—including federal and state funds<sup>4</sup>—to Utah’s LEAs, which include 41 school districts and 136 charter schools. The State Superintendent’s Annual Report (annual report) states that 97 percent of the public education budget passed through the agency to school districts and charter schools.

The Legislative Appropriations Subcommittee provides financial legislative oversight for Utah’s public education system. The subcommittee focuses on the state-appropriated budget for public education. The budget is allocated within three main categories and has been increasing each year, as shown in Figure 1.2.

**Figure 1.2 Public Education Appropriations Have Increased Every Year.** Over the last five fiscal years, the Minimum School Program averaged 86 percent, State Education Agencies averaged 13 percent, and the School Building Program averaged 1 percent of the total public education state appropriations.



Source: Auditor summary of Compendium of Budget Information (COBI) data

Figure 1.2 shows the three main appropriation categories for the public education budget. These are summarized below:

1. **The Minimum School Program** is the largest part of the budget and serves as the primary funding source for Utah’s school districts and charter schools.

<sup>4</sup> Legislative appropriations for public education do not include local funding for school districts, which derive revenues from taxes levied by local school boards.

**Overall funding provided to local education agencies, or LEAs, has increased each of the last five years.**

2. **State Education Agencies** include the Utah Schools for the Deaf and the Blind and USBE, which provide statewide administration and support functions for the public school system.
3. **The School Building Program** provides state financial support to certain school districts to help with the costs of building or remodeling school facilities.

The State Board of Education averages \$643 million in appropriations per year, spending \$114 million of those funds for running the day-to-day operations of the USBE office. USBE reports that most of this budget passes through to initiatives and programs for LEAs, with only three percent of public education expenditures being used internally for personnel services, current expenses, data processing, and travel.

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**Aside from funding education at the local level, USBE spent nearly \$114 million in fiscal year 2020 for internal operations, or three percent of public education funding.**

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## **The Utah State Board of Education Provides a Variety of Services**

USBE performs a variety of services to support public education throughout the state. According to the annual report, USBE's core functions include:

- Academic standards and assessment
- Compliance, monitoring, and auditing
- Educator effectiveness
- Finance
- Policy
- Reporting, data, and statistics

The core work of the USBE office is structured around three divisions, each managed by a deputy superintendent:

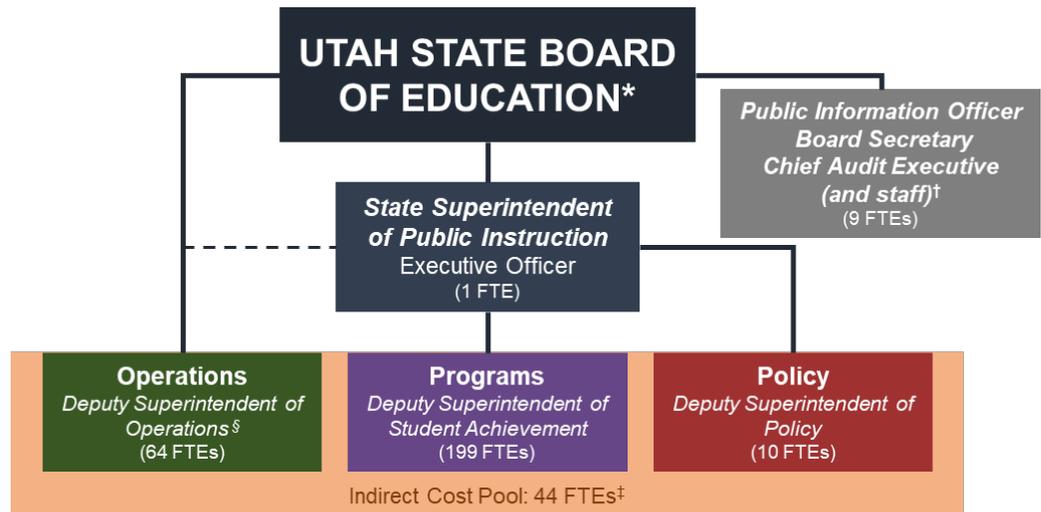
1. **Programs**—The deputy superintendent of Student Achievement reports to the State Superintendent of Public Instruction and oversees the administration and compliance monitoring of a broad range of programs and initiatives. These programs focus on student learning (e.g., assessment and accountability, and educator effectiveness) and student support.

The state superintendent oversees nearly all USBE staff working the day-to-day operations of the office and reports directly to the Board of Education.

2. **Operations**—The deputy superintendent of Operations reports directly to the board and oversees data and statistics, financial operations, human resources, and information technology.
3. **Policy**—The deputy superintendent of Policy reports to the State Superintendent of Public Instruction and oversees policy, law and professional practices, and privacy.

The State Superintendent of Public Instruction—under the supervision of the board—manages nearly all USBE office employees; however, five employees report directly to the board. Figure 1.3 shows the USBE office organizational structure.

**Figure 1.3 The Board Oversees Operations, Programs, and Policy.** The services provided to LEAs through the USBE office are organized into these three categories.



\* The state board is comprised of 15 members.

† In addition to the State Superintendent of Public Instruction and Deputy Superintendent of Operations—who are counted as FTEs in their respective boxes—three others report directly to the state board: the Chief Audit Executive, Board Public Information Officer, and Board Secretary. The FTE count for this box also includes six internal audit staff, who report to the Chief Audit Executive.

‡ The Indirect Cost Pool (ICP) supports administrative, accounting, budgeting, purchasing, information technology, and government liaison functions of the USBE. The U.S. Department of Education specifies that, “indirect costs represent the costs of doing business that are not readily identified with a particular grant, contract, project function or activity... [and] are used to distribute those costs.”

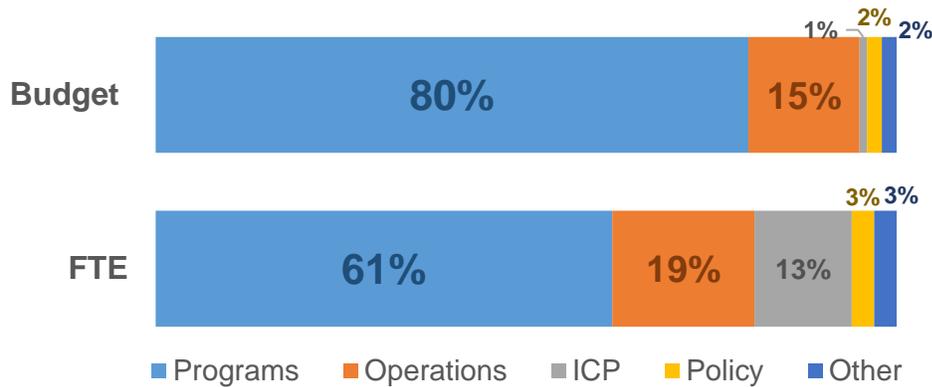
§ Operations includes the staff of the State Charter School Board (SCSB), which will be addressed more thoroughly in a future report on charter school governance.

Source: Auditor analysis of USBE bylaws, organizational chart, and fiscal year 2020 end-of-year full-time equivalent (FTE) data.

This structure comprises 327 full-time equivalent (FTE) staff and \$114 million in fiscal year 2020 expenditures across the three divisions of the USBE office. Figure 1.4 shows a summary of fiscal year 2020 FTEs and budgets for the major organizational units of the USBE office.

**While 61 percent of USBE employees are within the Programs division, they account for 80 percent of the overall budget.**

**Figure 1.4 The Programs Division Accounts for the Largest Portion of Expenditures and FTEs in Fiscal Year 2020.** The “Other” category includes employees such as board members and their direct reports.

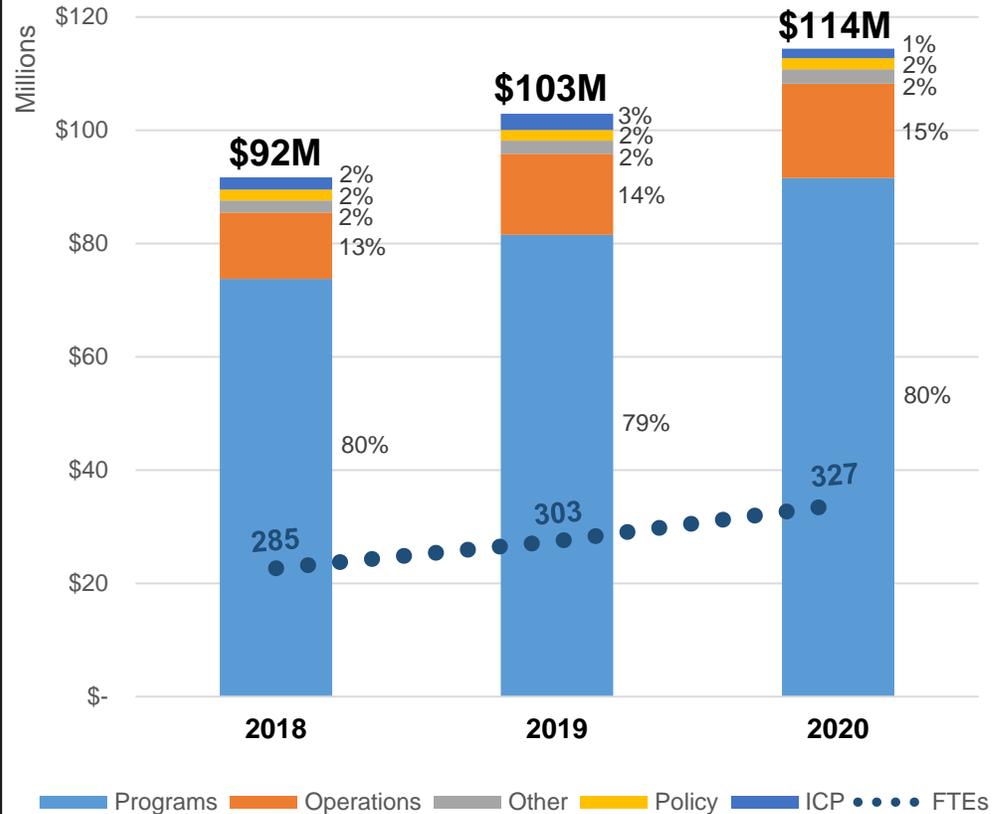


Source: Auditor analysis of USBE 2020 budget and FTE data. Note that the FTE percentages do not total to 100 percent due to rounding.

Figure 1.4 shows that the Programs division spent 80 percent of the USBE office expenditures and has a majority of the office’s FTEs. The Operations division uses the second-largest proportion of the resources. The indirect cost pool (ICP) represents costs and positions that are shared across divisions. Figure 1.5 shows expenditures and total internal staff for the main operating units of the USBE office over the last three fiscal years.

FTE increases over the last three years appears to coincide with budgetary spending increases over that same period.

**Figure 1.5 USBE Office Expenditures by Organizational Category.** Most expenditures are spent by the Programs division under the direction of the deputy superintendent of student achievement. Although this section focuses on student learning and services, it also includes Educator Licensing and Educator Effectiveness.



Source: Auditor analysis of USBE expenditure and full-time equivalent (FTE) data

USBE management reported that the FTE increases shown in Figure 1.5 were, in part, a response to an audit our office conducted in 2017. This audit noted that Utah had the lowest number of staff per number of students in public education when compared to neighboring states.<sup>5</sup>

Expenditure data were unreliable prior to 2018 due to weak internal financial controls at the time. This situation was noted in a November 2016 letter from the Office of the Legislative Auditor General to the Legislative Audit Subcommittee. The letter described "...a heavy reliance on outdated accounting and budgeting systems

<sup>5</sup> See *A Performance Audit of the History of Selected Public Education Programs* (Report #2017-12) page 14 to 16.

that do not provide reliable data to the state’s FINET system.” USBE has since transitioned to a new accounting system that migrates with the state’s accounting system and ensures greater transparency and accuracy.

## **USBE Has Been Proactively Working on Its Strategic Plan**

Much of what USBE has reported annually to the Legislature, and much of our related audit work, has focused on programs administered by USBE, reports, and summary data from LEAs. While these reports have served an important function, they have not focused on governance, an overarching concept which addresses how well the organization’s structure and processes direct, manage, and monitor performance to the achievement of its objectives. Accordingly, this audit report evaluates the overall governance and direction of the USBE office. This report also focuses on the need for USBE to provide greater accountability of internal operations.

USBE has thoughtfully worked to implement a mission, vision, and strategy for public education. USBE expressed its intention to integrate its strategic plan throughout the organization and to ensure that the document informs decision-making at all levels. Similarly, USBE also explained the desire to overhaul some of their internal metrics. While the rest of this audit report focuses on elements of USBE’s strategic direction, mission, vision, culture, and historical turnover, we applaud them for their proactive effort to strengthen oversight of public education moving forward.

## **This Is the Second In a Series of Six Audit Reports on Public Education**

In its August 2019 meeting, the Legislative Audit Subcommittee prioritized a “...comprehensive audit of the performance outcomes of the public education system.” The subcommittee specified the following audit areas:

- Teacher retention
- Student performance
- Teacher and administrator compensation
- Administrative overhead in traditional and charter schools

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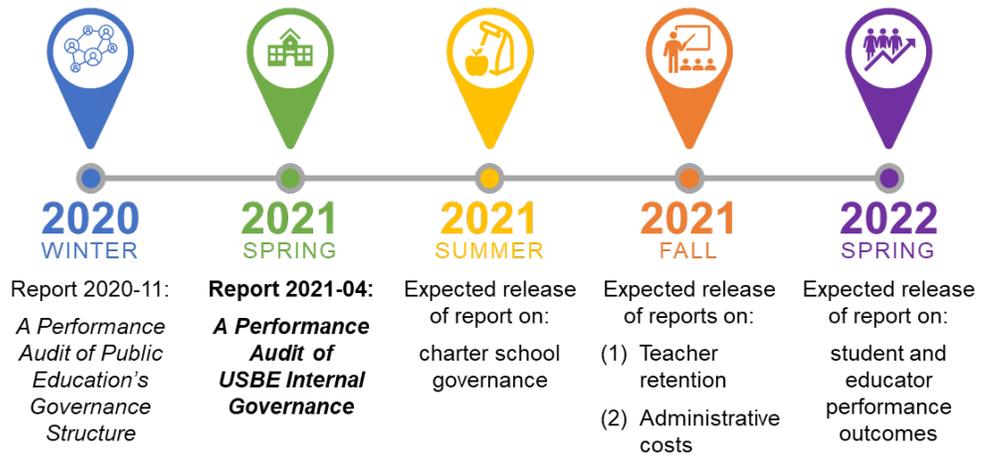
**USBE has performed extensive work on their strategic plan. This audit highlights room for improvement in how they direct internal operations of the office.**

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Figure 1.6 provides a summary of completed and projected audit reports related to this request. An expected timeline for the release of remaining audit reports is also included.

**Figure 1.6 Two Public Education Audits Have Been Completed, With Four More Expected by Spring 2022.** We expect to release a total of six reports addressing the audit areas requested by the subcommittee. The first three address governance, and the last three will address performance outcomes.

Fulfilling the Legislative Audit Subcommittee’s request, our office will release several more audits on various aspects of the public education system.



Because system governance is essential to performance outcomes, our first three reports address the governance of Utah’s public education system. The first audit report was released in December 2020. This second report covers USBE’s internal governance and culture. The third governance report, which reviews oversight and governance of charter schools, will be released in summer 2021. The subsequent audit reports will be anchored on these initial governance reports.

Although the six audits were prioritized in August 2019, it was January of 2020 before a team was available to fully staff the audits. Because of the interconnected nature of the requested audit areas, we performed risk analyses and assessments for the governance audits and all four of the requested areas simultaneously. This differs from our typical process of conducting each audit individually from start to finish.

As of April 2021, the four remaining audits have been planned and prioritized so that each of the reviews can move forward and the reports can be completed. The Office of the Legislative Auditor General will continue to release these audit reports on public

education governance and performance outcomes throughout 2021 and 2022.

## Scope and Objectives

This report is the second in a series of audits responding to the Legislative Audit Subcommittee’s prioritization of a “comprehensive education audit” to be conducted by the Office of the Legislative Auditor General. To build on the December 2020 audit report, which addressed governance of the public education system, this report addresses the following questions related to USBE’s specific governance roles:

Chapter II: How well do USBE’s strategic plan, mission, and vision align with *Utah Code*?

Chapter III: How accountable is USBE for internal operations?

Is USBE’s strategic plan effectively directing the work of the organization?

Chapter IV: Is USBE’s culture positive and has it improved?  
If lacking, what needs improvement?

Chapter V: Is internal or external turnover a problem at USBE?

What are the effects of turnover within the USBE office and among LEAs?



## Chapter II

# USBE's Strategic Direction Could Better Align with Statute

The Utah State Board of Education (USBE) released their “Strategic Direction” document in 2019.<sup>6</sup> We are concerned with two alignment issues within this strategic plan. First, USBE’s mission and vision differ from those outlined by the Legislature in statute.<sup>7</sup> Second, it is unclear how USBE’s multitude of measures align with strategic priorities. Alignment of mission, vision, and measures across state governing bodies is essential for clarity of expectations and improvement.

The Legislature has great interest in public education’s direction and accountability. Among other bills, House Bill 360 (HB360) was passed in 2015 requiring USBE to produce an ongoing strategic plan and report it to the Legislature. The Legislature also formalized a specific mission and vision for public education in *Utah Code*, a unique requirement compared with other large agencies within the state. Our previous audit, released in December 2020, found that indistinct duties among education stakeholders can create confusion; this is a potential example of that confusion. This chapter outlines the policy question of whether it is desirable to provide a mission and vision for the public education system in *Utah Code*. We believe alignment of education stakeholders’ direction for the public education system into a single mission and vision could lead to less confusion and improved outcomes.

### Statute Shows Legislature’s Intent to Provide Guidance to Public Education

The Legislature has great interest in public education’s direction and accountability. We reviewed Legislative bills since 1992 that drive the overall governance, direction, and accountability of public

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<sup>6</sup> USBE’s current strategic plan replaced their previous 2016 strategic plan. This audit focuses on the 2019 plan and how it relates to *Utah Code*.

<sup>7</sup> USBE explained that their vision is for the public education system and their mission is for the USBE office. USBE’s mission and vision are provided, along with those set forth in *Utah Code*, in Figure 2.2 of this report.

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**USBE should align their mission and vision with what the Legislature outlined in statute and specify how their measures align with their strategic plan.**

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**The Legislature has great interest in the direction of the state’s public education system.**

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education and USBE. Four of these bills, now enacted in statute,<sup>8</sup> provide a mission and vision for public education and require USBE to produce a strategic plan.<sup>9</sup> Many of these requirements are unique when compared with other state agencies and show the Legislature’s continued interest in the success of public education.

The Legislature has provided a statutory mission and vision for public education since 1992 and 2012, respectively. The Legislature also requires USBE, as the oversight agency of public education, to produce a strategic plan. We found that it is not common for the Legislature to require a strategic plan and also provide a mission and vision in statute. Figure 2.1 shows a comparison of state agency statutes.

**Figure 2.1 Comparison of the Largest Agencies Within Each Legislative Appropriations Committee.** We found that USBE’s mandated strategic plan and mission and vision are unique compared to other agencies.

State Agency	Statutory Strategic Plan?	Statutory Mission and Vision?
Corrections	No	No
Health	No	No
Higher Education	Yes	No
Natural Resources	No	No
<b>State Board of Education</b>	<b>Yes</b>	<b>Yes</b>
Tax Commission	No	No
Transportation	Yes	No
Utah National Guard	No	No
Workforce Services*	Yes	No

Source: Auditor generated through review of Utah Code

\*Although not the largest, the Department of Workforce Services is included for comparison because their mandate, like that of USBE, is broad and reaches to the local level.

While some agencies are required to have a strategic plan, the directors of these agencies are authorized to develop the plan’s initiatives. We found no other statute providing a mission and vision to the agency. This presents a policy question for the Legislature to consider; is it

<sup>8</sup> Our review included HB162 (1992), SB48 (2012), HB360 (2015), and SB14 (2019).

<sup>9</sup> A **Strategic plan** provides organizational direction and accountability on progress toward goals. A **vision** is a time-specific future that the organization aspires for. A **mission** is the organization’s purpose and includes what they do and whom they serve.

**USBE is in a unique position among other large state agencies in that they have mission, vision, and strategic planning requirements specified in Utah Code.**

desirable to provide a mission and vision for the public education system in *Utah Code*?

Although the Legislature’s original intent in providing a mission and vision for public education is not evident, in a December 2020 audit,<sup>10</sup> we found that the Legislature has broad authority over public education. We reported that the Legislature has a unique constitutional role over the state’s public education system, but that indistinct duties of the Legislature and USBE “...cause confusion among education stakeholders.” This confusion is apparent when determining which body sets the mission and vision of the public education system. Nevertheless, it is appropriate for the Legislature not only to provide direction but also to be invested in the outcomes of the system.

## **USBЕ’s Mission and Vision Do Not Fully Reflect The Legislature’s Direction for Public Education**

The *Utah Constitution* authorizes broad powers for USBE, while *Utah Code* further outlines an ongoing mission and vision. However, the public education system’s mission and vision determined by USBE are not fully integrated with what is codified in statute. Instead, USBE’s plan indicates that they are providing oversight of public education based on identified needs. This creates a policy question for the Legislature to consider; is it desirable to provide a mission and vision for the public education system in *Utah Code*? Regardless, a mission and vision currently exist in statute and alignment is needed between USBE’s strategic direction and that provided in statute. Better aligning education stakeholders’ direction for public education will create positive outcomes in the public education system.

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**The Legislature has broad authority to provide direction for the public education system, but indistinct duties cause confusion.**

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<sup>10</sup> *A Performance Audit of Public Education’s Governance Structure*, (Report #2020-11)

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**USBE's 2019 strategic plan set a mission and vision that differs from what the Legislature provided in *Utah Code*.**

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## **USBE's Mission and Vision Differ From Those Provided in Statute**

Article X Section 3 of the *Utah Constitution* authorizes and directs USBE to provide general oversight and control of the state's public education system without defining what that means. *Utah Code* 53E-2-301 further specifies the intended mission and vision for Public Education, to direct its focus and effort.

Meanwhile, in their 2019 strategic plan, USBE set a mission and vision that differ from those provided by the Legislature. Further, we could find no evidence that USBE discussed this departure from statute with the Legislature prior to their public release of their strategic plan.

USBE believes that their plan does not include the same language but is similar enough and that it complies with statute. We acknowledge USBE's effort to follow the intent of the law. Further, as USBE is a constitutional body, there can be confusion over their authority to provide general control and supervision over the public education system as it relates to the Legislature's constitutional role. However, we believe there are some important differences between the Legislature's and USBE's mission and vision and we do not see value in having multiple missions and visions for the public education system. Alignment in direction among education stakeholders is needed.

USBE reported that they referred to *Utah Code* as a starting point in the early phases of their strategic planning process. A comparison of the mission and vision provided in *Utah Code* with USBE's is illustrated in Figure 2.2.

**Figure 2.2 USBE’s Mission and Vision Differ from Those Stated by the Legislature in *Utah Code*.** USBE should work with the Legislature to provide better alignment in direction moving forward.

	Mission	Vision
<b>Utah Code</b>	Public education's mission is to assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society by providing students with: (a) learning and <b>occupational skills;</b> <b>(b) character development;</b> <b>(c) literacy and numeracy;</b> (d) high quality instruction; <b>(e) curriculum based on high standards and relevance; and</b> <b>(f) effective assessment to</b> inform high quality instruction and accountability.	...envisions an educated citizenry that encompasses the following foundational principles: (a) citizen participation in civic and political affairs; (b) economic prosperity for the state by graduating students who are college and career ready; <b>(c) strong moral and social values; and</b> <b>(d) loyalty and commitment to constitutional government.</b>
<b>USBE</b>	The Utah State Board of Education leads by creating equitable conditions for student success: advocating for necessary resources, developing policy, and providing effective oversight and support.	Upon completion, all Utah students are prepared to succeed and lead by having the knowledge and skills to learn, engage civically, and lead meaningful lives.

Source: **Utah Code 53E-2-301** and *USBE Strategic Direction, 2019*  
**Bolded text** shows notable statutory elements not included in USBE's mission and vision for the public education system.

Notable differences between USBE’s mission and vision and those provided by the Legislature in *Utah Code* include:

- USBE’s mission focuses on creating equitable conditions and does not mention their role in preparing students with occupational skills, character development, and assessment for accountability.
- USBE’s vision lacks mention of their role in providing elements beyond educational achievement such as strong moral and social values and loyalty and commitment to constitutional government.

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**USBE’s plan does not mention their role in preparing students with occupational skills, character development, and assessment for accountability.**

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**In 2018, the governor also issued a mission and vision which creates further confusion.**

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**The U.S. Department of Education has worked to align their strategic goals, objectives, and metrics with the vision outlined by the President of the United States.**

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**Improved alignment can foster a mission-focused office, more informed and engaged employees, and a common understanding of expectations.**

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Creating further confusion, in 2018 the governor also released a mission and vision that differ from both USBE's and what is provided in *Utah Code*. Resolving whether USBE's plan should align with the mission and vision the Legislature set forth in statute may help avoid future alignment issues.

We, therefore, recommend the Legislature consider the policy question of whether it is desirable to provide a mission and vision for the public education system in statute. Regardless, we recommend USBE follow the mission and vision provided in *Utah Code* and, if needed, request that the Legislature consider adjusting the statutory mission and vision.

At the national level, all federal agencies are required<sup>11</sup> to report their strategic plan to Congress every two years, including any adjustments made to the plan. They are also to seek the input of both majority and minority views from members of the committees they report to.

The strategic plan of the U.S. Department of Education provides an example of clear alignment with the direction provided the department. The department has worked to align their strategic goals, objectives, and performance metrics with the vision outlined by the President of the United States and input from education committees. This degree of alignment and collaboration is not a requirement in *Utah Code*. However, although USBE does not have complete control over all aspects of the public education system, they could follow this model and better align their mission, vision, and measures with those required by the Legislature.

The U.S. Office of Personnel Management outlined some positive outcomes of strategic alignment that include mission-focused operations, informed and engaged stakeholders, and more focused measures and evaluation. Furthermore, having alignment between goals, objectives, and employees creates a "...common understanding of expectations throughout the organization...[and] fosters enhanced communication, increased employee engagement, and more efficient and effective operations."

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<sup>11</sup> Since the U.S. Congress's passage of the GRPA Modernization Act of 2010, all federal agencies are required to submit a strategic plan.

Thus, alignment of strategic direction has the potential to create positive outcomes in the public education system. Having a mission and vision that, now or in the future, diverge from what the Legislature has formalized in statute, presents risks such as disagreement between the funding body and the executing body, unclear expectations, and confusion among education stakeholders.

### **USBE Has Identified Public Education Needs Not Covered in the Legislature’s Mission and Vision**

In the May 2019 Education Interim Committee, the State Superintendent of Public Education presented USBE’s new strategic plan. She stated, “We are not in the classrooms. We are not in the school’s day by day, so we had to think very carefully about our role...” In the process of considering their role, USBE reports consulting education stakeholders on both needs in the system and how USBE could help with those needs.

Four goals resulted from these conversations, outlining ways in which USBE could use their role to assist in public education needs. These include:

- Early learning
- Personalized teaching and learning
- Safe and healthy schools
- Effective educators and leaders

We reviewed documentation of USBE staff discussions on overall trends in student achievement and graduation rates. Through meeting frequently and reviewing survey results, USBE further identified areas to strengthen student outcomes. We would expect areas of improvement to be identified by USBE as the agency with constitutional oversight of public education and who work closest with student, teacher, and other public education data. USBE appears to be appropriately positioned to do this and we commend them for their effort to improve public education.

However, despite USBE’s extensive efforts to identify areas for improvement, as previously discussed, we did not find evidence that USBE approached the Legislature about USBE’s decision relative to what is provided in statute. We, therefore, recommend that USBE follow what the Legislature provided them in their governing statute.

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**In their strategic plan, USBE created four goals to address identified gaps in the public education system.**

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**We recommend that USBE work with the Legislature to align public education’s mission and vision in *Utah Code*.**

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## **The Legislature Could Consider Revising *Utah Code***

We met with legislators who sit on public education committees to discuss this issue. Each legislator provided important insights, one of which indicated that it is important for a strategic plan’s focus to be revisited no longer than every five years.<sup>12</sup> This legislator suggested that it may be time for the Legislature to revisit public education’s mission and vision provided in statute.

We believe that the Legislature, also a constitutional oversight body, should continue to oversee and provide general direction for the public education system. If the Legislature desires to update the mission and vision for public education in statute, then collaboration with USBE could be beneficial because greater alignment of goals and strategies would be achieved. However, we affirm that the Legislature has the final, broad authority for the public education system and can direct it according to their identified needs.<sup>13</sup>

## **USBE’s Universe of Measures Do Not All Align With Their Strategic Plan**

USBE should streamline their universe of measures to align with the direction of their strategic plan. Although the 2020 State Superintendent’s Annual Report (annual report)<sup>14</sup> contains a wide array of information, some of which is required by the Legislature, it is not clear how much of the information is required to be tracked, or how much of the information relates to USBE’s strategic plan. USBE staff have expressed a desire to overhaul and streamline the measures required by the Office of the Legislative Fiscal Analyst. We believe that in addition to reviewing these measures, USBE should review all

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<sup>12</sup> Federal agencies are required to issue a strategic plan every four years, covering at least a four-year period.

<sup>13</sup> See findings in *A Performance Audit of Public Education’s Governance Structure* (Report #2020-11).

<sup>14</sup> When we asked USBE about the State Superintendent’s Annual Report for previous years, we were directed to USBE’s website. The website does not contain compiled reports for fiscal years 2016 through 2019. Rather, it contains lists of spreadsheets and PDF files for each year, each containing a variety of data and measures. We summarized these documents and found variation in the names and counts of documents, and in the information they contained. The webpages contain anywhere from 34 to 39 documents per year.

their measures for ways in which they can be streamlined. This section, therefore, discusses the need for USBE to better align their measures with the strategic plan, while Chapter III addresses USBE’s need for greater accountability of internal measures.

The annual report provides extensive information, but the primary metrics and driving factors are not evident. Public education has often generated an abundance of reports and information.<sup>15</sup> However, distilling this information into measurable and clear goals has been a persistent challenge. Figure 2.3 summarizes some of the performance measurement information in the annual report.

**Figure 2.3 The Performance Information Included in the 2020 State Superintendent’s Annual Report Is Extensive.** The annual report lacks clear alignment between reported information and USBE’s strategic plan.

Report Section	Performance Information Included
State Superintendent Letter	13 different metrics
Strategic Plan	4 goals, 17 strategies
Portrait of a Graduate	3 objectives, 13 subobjectives
Core Functions	6 listed, each with a Data and Metrics summary page elsewhere in the report
Reports to the Legislature	7 of 10 statutorily required reports to the Legislature*

*Source: Auditor Analysis of 2020 State Superintendent’s Annual Report*

\* **Utah Code 53E1-203(2)(a)** lists 10 reports for inclusion in the annual report. One requirement was not applicable to this report, and the other two were not clearly identified if they were included.

The 2020 annual report contains an additional 166 measures throughout its 280 pages (50 of which are in the reports to the Legislature). It is difficult to determine which measures are essential and how some of the measures align with USBE’s strategic plan.

In the October 19, 2020 Public Education Interim Committee, USBE staff expressed a desire to overhaul and improve some of their metrics. We advise USBE staff to continue working with the board

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**USBE tracks a large number of measures; it is unclear how many of them relate to the fulfillment of their strategic objectives.**

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<sup>15</sup> See *A Performance Audit of Public Education Reporting Requirements* (Report# 2019-14).

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**In a recent presentation to the Legislature, USBE stated their desire to overhaul and improve some of their measures.**

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and the Legislature to determine which measures are required and which can be better aligned with USBE's strategic goals and initiatives.

Strategic alignment of all legislatively required metrics may not be possible. However, we believe USBE should identify which measures need to be tracked and reported to help accomplish their overall goals. Thus, we recommend that USBE staff work with the board and the Legislature to better align measures with the goals and strategies provided in USBE's strategic plan.

As this chapter discusses, it is important to determine which primary stakeholder is ultimately responsible for establishing the vision and direction of Utah's public education system. While a strategic plan should be the result of a collaborative effort between stakeholders, ownership of the plan and associated accountability for outcomes are critical to alignment of goals, measures, and cooperative efforts across the system. It is difficult for education stakeholders to be aligned without clear strategic direction.

## **Recommendations**

1. We recommend that the Utah State Board of Education follow the mission and vision for public education formalized in *Utah Code*.
2. We recommend that the Legislature consider the policy question of whether it is desirable to provide a mission and vision for the public education system in *Utah Code*.
3. We recommend that the Utah State Board of Education continue to review and identify areas where their measures can be streamlined without compromising accountability.

## **Chapter III**

# **USBE Should Improve Measures, Further Strengthen Strategic Direction**

The Utah State Board of Education (USBE) should improve accountability for internal operations and streamline reported metrics for the public education system. USBE has a unique role of gathering, analyzing, and reporting statewide public education data. However, USBE's reports do not provide sufficient insight into the performance of its office, which spent \$114 million on day-to-day operations in fiscal year 2020.

Similarly, while we acknowledge that a focus on the public education system is a critical part of USBE's mandate, their strategic plan provides limited direction for portions of the agency itself. We conducted a survey of, and interviews with, USBE staff that revealed widely split opinions about the efficacy of the strategic plan. This is not surprising given that approximately 40 percent of USBE staff work in sections that do not appear to be included in the plan. We believe this presents an opportunity for USBE to better incorporate all section operations into their strategic plan.

### **USBE Should Improve Accountability for Internal Operations and Streamline Its Reported Metrics**

USBE's strategies and reports provide little insight into the performance of its administrative office and internal operations. Instead, their focus is on collecting, tracking, providing oversight for, and reporting on a myriad of measures for the public education system. USBE tracks such a vast array of information that we could not adequately quantify the reports and measures for the purposes of this audit report. Additionally, it was challenging to determine whether metrics were voluntarily provided or required, and—if required—which entity required them. We recommend that USBE streamline both internal and statewide metrics to provide succinct accountability for the performance of its internal operations and the public education system.

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**USBE should improve accountability of internal operations and align all section operations with the direction provided in their strategic plan.**

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**Existing reports and measures provide little insight into USBE's internal operations.**

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## **USBE's Reporting Is Focused Primarily on Statewide Data, Providing Little Accountability for Internal Operations**

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**USBE is primarily focused on reporting statewide data but does not routinely track or report internal indicators.**

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USBE plays an important role in state-level accountability for public education. However, we found that USBE primarily tracks and reports outward-facing measures for which it has little control. The State Superintendent's Annual Report (annual report) contains only limited information related to the internal operations of the office. USBE provided some metrics that sections track independently; however, we found that neither the superintendency nor the board routinely track performance indicators within each section.

Our office previously reported USBE's lack of internal state-level accountability, specifically as it pertains to program-level performance. In a report we released in 2017,<sup>16</sup> we recommended that USBE incorporate accountability principles into its strategic plan. In their response, USBE concurred with that recommendation and detailed areas where they are working to improve the plan. Although this recommendation was directed toward USBE's previous plan, the recommendation still applies to this new strategic plan.

USBE uses legislatively appropriated funding to run its office; thus, USBE should be accountable for the funding used and report performance measures for the office. The United States Government Accountability Office explains that performance measurement is the ongoing monitoring and reporting of progress toward preestablished goals. Such information should provide bodies like the Legislature evaluative information to guide decision-making about agencies receiving appropriations.

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**USBE should provide evaluative information that helps guide legislative decision-making.**

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Aligning with the need for improved accountability, some state agencies' strategic plans<sup>17</sup> have inward direction and accountability components, as we will explain in more detail later in this chapter. Given the limited number of publicly reported metrics on the performance of the USBE office as a state agency, we recommend that USBE routinely collect, track, and report internal performance over time, particularly as this relates to goals within the strategic plan.

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<sup>16</sup> *A Performance Audit of the History of Selected Public Education Programs* (Report# 2017-12)

<sup>17</sup> Examples include the Department of Natural Resources (DNR), Department of Workforce Services (DWS), and Utah Department of Transportation (UDOT).

## USBE Needs to Review and Simplify Their Universe of Measures

USBE tracks and reports a large assortment of data and measures.<sup>18</sup> We requested the universe of metrics<sup>19</sup> tracked by USBE so we could better understand the quantity, quality, and necessity of data tracked. USBE could not supply a comprehensive list of measures for the public education system and internal operations. However, specific to the public education system, USBE provided a summary table showing four categories of metrics, their purposes, and links to resources detailing specific metrics. The three purposes were system-level, school-level, and program-level accountability; however, the table lacked specific metrics. Moreover, the table did not include a category or specific metrics for the performance of USBE's internal operations. USBE staff told us the agency does not prioritize internal metrics because it is focused on delivering mandated metrics to the Legislature. Toward the end of this audit, USBE provided a list of internal metrics. We applaud their effort to collect this information and believe their centralized tracking of these measures should be an ongoing process.

Given the limited information we received from USBE, we attempted to quantify the universe of metrics USBE tracks by reaching out to staff and reviewing a variety of resources, including:

- *Utah Code* and *Administrative Rule*
- Education Elevated 2022
- USBE's strategic plan
- The State Superintendent's Annual Report for multiple years with associated data and statistics
- USBE Data and Statistics reports
- USBE presentation on public education base budget performance measures<sup>20</sup>
- USBE summary of Basic School Program performance measures and targets

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<sup>18</sup> USBE reports that it is responsible for collecting and reporting on education data for 652,500 students and 36,600 educators.

<sup>19</sup> For the purposes of this audit, we defined metrics as calculations using two or more measures to interpret performance against a target or goal. Metrics are supported by quantifiable, observable, and objective data measures. Metrics facilitate decision making and improve performance and accountability.

<sup>20</sup> Presented to the Education Appropriations Subcommittee in October 2020.

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**We requested all of USBE's measures but were told that USBE does not prioritize internal metrics because they focus on mandate statewide measures.**

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**Because no comprehensive list of measures exists, we attempted to quantify the metrics that USBE tracks and reports.**

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**We could not quantify USBE's measures, identify which were required to be tracked, determine their quality or necessity, or verify their continuity from year to year.**

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- Public education performance measures listed in the Legislative Fiscal Analyst's (LFA) annual budget reports
- The Compendium of Budget Information (COBI)
- Guidance on Every Student Succeeds Act (ESSA) reporting requirements
- The 2017 Education Interim Committee's work on Statewide P-20 Goals and Outcome Metrics
- Previous legislative audits and workpapers

From this review, we could not (1) quantify the number of measures or metrics tracked due to the variety of reporting requirements and range of available sources of information; (2) identify which metrics were required or which entity (i.e. Legislature or Federal) required them; (3) determine the quality or necessity of some of the measures due to the volume of data; and (4) verify continuity in some measures that are tracked from year to year.

The National Performance Management Advisory Commission emphasized the importance of keeping measures simple, stating that "...there is no advantage to tracking hundreds of performance measures that are never used." Both the Legislature and USBE have recently signaled a desire to simplify measures, to make sure they are all necessary and useful. The goal is to streamline, or simplify and reduce, the universe of metrics. The need to reduce reporting requirements is evidenced by three recent examples:

- Legislative efforts in the 2018 to 2020 general sessions to streamline reporting requirements, allowing LEAs to adjust reports, and repealing and reassigning some reports.
- USBE's 19 October 2020 presentation to the Education Appropriations Subcommittee, wherein they expressed a desire to overhaul the measures required by LFA.
- Our 2019 performance audit report on public education reporting requirements,<sup>21</sup> which found that LEAs are tasked with extensive requirements for reporting.

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<sup>21</sup> *A Performance Audit of Public Education Reporting Requirements* (Report# 2019-14).

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**We recommend USBE review and simplify their measures.**

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We also noted research<sup>22</sup> suggesting that tracking and reporting too many measures can create a drain on organizational resources, including staff time and morale. With this in mind, we recommend that USBE continue to review its reported metrics to identify areas where they can be simplified without compromising accountability.

## **USBE Should Further Strengthen Their Plan to Provide Direction for Internal Operations**

USBE's 2019 strategic plan does not provide clear direction for all activities and staff within the agency. The plan is intended to provide direction for the public education system and to guide USBE's decision making into the future. However, the results of a staff-wide survey and interviews with several staff suggest that improvements to the plan can be made. For example, by including an additional goal focusing on internal operations, USBE could better incorporate all section activities into their strategic plan. This inclusion could lead to more informed and engaged employees and a stronger focus on the education purposes of the organization.

### **The Plan Is Focused on Programmatic Outcomes But Is Limited in Directing Internal Operations**

As previously mentioned, USBE's duties include directing funding to, and ensuring statewide accountability for, the public education system. USBE's strategic plan, therefore, focuses on four long-term goals for the public education system which relies primarily on Programs division<sup>23</sup> staff to help in their fulfillment. In contrast, the Operations division and other staff are not adequately represented in, or directed by, the plan. Nearly 40 percent of all full-time equivalent employees (approximately 128 FTEs) work outside the Programs division.

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**USBE's strategic plan does not provide direction for a large portion of USBE staff working in non-programmatic functions.**

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<sup>22</sup> Research was reported by the National Institute of Standards and Technology.

<sup>23</sup> As mentioned in Chapter I, the Programs division oversees the administration of and compliance with student learning and support programs and initiatives. The Operations division provides services not directly related to education such as finance, internal accounting, information technology, and other similar sections.

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**Despite recent legislation to ensure the USBE board and USBE office act as one entity, the strategic plan is an example of work to be done.**

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While some individuals within USBE mentioned that this is a plan for public education and that the board is not involved in the day-to-day administration of the office, recent legislation provides clarity on this matter. In 2016, the Legislature passed House Bill 147, which eliminated the name and statutory mention of the State Office of Education. The bill sponsor explained that the State Board of Education wished to provide more of a “governing” and less of an “advisory” role for the office and its functions. While some internal USBE changes may have resulted from the bill’s passage, we believe the strategic plan is an example of work left to be done to ensure both board and office act as one entity.

As mentioned in Chapter II, USBE is required by *Utah Code* to create a strategic plan. USBE selected four goals to focus on in their strategic plan. These include:

- Early learning
- Personalized teaching and learning
- Safe and healthy schools
- Effective educators and leaders

USBE’s strategic plan is statutorily required to focus on student outcomes;<sup>24</sup> however, we believe this requirement does not preclude USBE from also focusing on internal long-term planning. Aligning with good management practices, USBE’s plan should include an operational component directing all internal operations.

It is worth noting that USBE management has included a few personnel from both the Operations and Policy divisions to help in the fulfillment of these goals.<sup>25</sup> We acknowledge USBE’s efforts to set ambitious long-term direction and goals for public education and recognize these four existing goals appear to be based on identified needs.

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<sup>24</sup> In 2015, statute encouraged inward accountability by directing the board to account through its plan how it would “...repeal outdated policies and programs...” and “...clarify and correlate current policies and programs.”

<sup>25</sup> Of the 101 USBE staff selected to work within each of the goal’s underlying strategies, 14 work in areas outside the Programs division. Note that within these totals, one employee was double counted because they were selected to work under multiple strategies.

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**Aligning with good management practices, USBE’s plan should include an operational component directing all internal operations.**

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## USBE Survey Shows Variability in Section Opinions Regarding Office Direction, Efficacy of the Plan

Our office conducted a survey of all USBE staff in October 2020. In analyzing the results of this survey (see Figure 3.1), we found that attitudes toward the plan were mostly positive but varied depending on which sections USBE employees worked. Specifically, the Operations division staff showed a reduced likelihood to agree that the strategic plan guides their work.

**Figure 3.1 USBE Staff Opinion Regarding the Strategic Plan Varies Depending on the Division in Which They Work.** While the strategic plan appears to have a more programmatic focus, improvements could be made to provide more direction to the Operations division and other staff.

Percent Agreed* by USBE Section			
OLAG Survey Question	Programs	Operations	Other ±
USBE's Strategic Plan Applies to My Job?	77%	51%	65%
USBE's Plan Informs Me of What My Job Should Entail?	53%	36%	47%
The Board Sets a Consistent Tone for the Office?	35%	30%	35%

Source: OLAG survey of USBE staff

\* The percentage includes respondents who either agreed or strongly agreed to the survey questions.

± For purposes of this analysis, "other" includes USBE Internal Audit, the State Charter School Board, USBE officers, Policy & Communications, Law & Legislation, and those who selected "other" or did not indicate the section they work in.

Figure 3.1 shows that in these responses, Operations staff were 26 percent less likely than Programs staff to believe that the strategic plan applied to their job. Lower positive response rates also indicated that the board could provide a more consistent tone for the entire organization.

We interviewed several USBE staff members on a variety of topics, including the strategic plan, and found a similar trend. A majority of staff we interviewed (70 percent) reported that the plan either does not apply to them or that they are unfamiliar with it. We believe these varying opinions reinforce the need for USBE to provide further direction to staff.

The National Association of State Boards of Education asserts that a state board of education is responsible for providing the vision and direction of education within the state. We believe the strategic plan is

USBE staff survey results indicate that Operations staff are less likely than Programs staff to believe the strategic plan applies to their job.

Staff also reported in interviews that the plan either does not apply to them or that they were unfamiliar with it.

an opportunity in which the board can provide a clear, ongoing direction for both the USBE office and for the public education system. We recommend that USBE work to incorporate all USBE section operations into its strategic plan.

### **Other Entities' Strategic Plans Show Mixed Success Focusing on Mandate and Internal Operations**

USBE management expressed the difficulty they experienced in developing a single plan that provides a vision for both the public education system and for the USBE office. Strategic planning is a complex and dynamic process that requires continued work to steer the organization in the desired direction. We found that the strategic plans of other in-state and out-of-state entities also appear to struggle to focus on what their plans should be (mandate vs. internal accountability), though we reviewed examples where some state agencies achieve both.

**Some Out-of-State Strategic Plans Are Similar to Utah's With Some Best-Practice Exceptions.** Several states' public education plans are similar to Utah's. However, we did not determine how well these plans provide direction and accountability for their offices. Among the states we reviewed, Colorado and Tennessee have done well to address both of these accountability concepts in their plans, as illustrated in Figure 3.2.

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**Other states do better than USBE at aligning internal operations with other mandates to oversee public education in their respective state.**

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**Figure 3.2 In Their Strategic Plans, Colorado and Tennessee Provide Explicitly Stated, Inward-Focused Accountability for Internal Operations.** Their strategic plans also provide long-term programmatic goals for student and teacher success.

Colorado	Tennessee
<p><b>Strategy:</b> “We will accurately and efficiently distribute state and federal funds to Colorado districts.”  <b>Metric:</b> Error-free by 2022</p> <p><b>Strategy:</b> “We will connect... employees and our work to [our] values...”  <b>Metric:</b> Reduce the unfavorable turnover by 5% annually.</p> <p><b>Strategy:</b> “We will support internal and external customer data needs and technology tools, while protecting state systems and sensitive information.”  <b>Metric:</b> Implement programs that lead to secure data transfer.</p>	<p><b>Commitment (Standards):</b>            “Continue reviews of all standards on a six-year cycle.”</p> <p><b>Commitment (Accountability):</b>            “We will maintain strong accountability and continue to improve processes and feedback associated with accountability systems.”</p> <p><b>Strategy:</b> “Increase district- and school-level data transparency and usability.”            This strategy increases the department’s ability to deliver actionable data to stakeholders.</p>

Source: Auditor analysis of Colorado Dept. of Education and Tennessee Dept. of Education strategic plans.

While Colorado and Tennessee’s strategic plans have elements that provide specific direction and accountability for internal operations, USBE’s plan could better direct internal operations.

**Some In-State Plans Direct Internal Operations.** The strategic plans for some Utah agencies have inward direction and accountability components. For example:

- **UDOT** has a goal to “preserve infrastructure” by providing the best value at the lowest life cycle cost.
- **The DWS Office of Rehabilitation** has a goal to proactively approach performance measures and quality outcomes to ensure they meet or exceed each one.

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**Greater alignment by directing internal operations will lead to better communication, engagement, and focus on the purposes of the agency.**

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- **The DNR Division of Parks and Recreation** has a goal to “Provide professional, prompt, and courteous internal and external customer service.”

USBE should better include all staff and functions under its strategic plan. Doing so will help lead to the benefits of alignment discussed in Chapter II. By fostering greater alignment and better directing internal operations covering all employees, we believe USBE can achieve enhanced communication, more informed and engaged employees, and a greater focus on the purpose of the organization.

## **Recommendations**

1. We recommend the Utah State Board of Education incorporate both its oversight responsibility of the public education system and its internal efficiency and effectiveness into its strategic plan.
2. We recommend that the Utah State Board of Education routinely collect, track, and report performance on internal operations, including those that relate to the fulfillment of their strategic plan.
3. We recommend that the Utah State Board of Education incorporate all USBE section operations into its strategic plan.

## Chapter IV

# USBE's Employee Governance Can Continue to Improve

While the Utah State Board of Education (USBE) has made improvements to employee governance, there is room for additional improvements. This chapter will focus on training for both new hires and existing staff and consistent direction. One area for improvement is the onboarding and training of new staff. While USBE has created a standard training for all new staff, individual job training is inconsistent throughout USBE sections. Improvement was also observed in the consistency of communication and direction with the board, but these improvements should be enshrined in policy or another means that is less likely to change depending on who is on the board.

### **USBE Should Improve Onboarding Processes to Be More Consistent Throughout the Organization**

Onboarding, the process of orienting and training new employees, has been an issue at USBE. Efforts have been made to create mandatory general training for all USBE staff, but onboarding for specific job duties is inconsistently implemented throughout the organization. Only 37 percent of staff believe that they were adequately trained for their job duties.<sup>26</sup> Once onboarded, some staff expressed concern that ongoing training is lacking.

**Weak Onboarding Can Be Improved Across the Organization.** Recent organizational change and turnover<sup>27</sup> within USBE revealed inadequate staff onboarding in new job positions. To address this weakness, USBE created a standard initial training for all new USBE staff, which contains human resource information and general information about the board and the USBE office.

Improved training of staff for their job duties has been less consistently implemented. The onboarding processes differ

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<sup>26</sup> Results based on a 2020 survey administered to all USBE employees.

<sup>27</sup> Organizational change and turnover is discussed in detail in Chapter V of this audit report.

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**Onboarding is the process of orienting and training a new employee.**

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**Only 37 percent of USBE staff believe they were adequately trained for their job duties.**

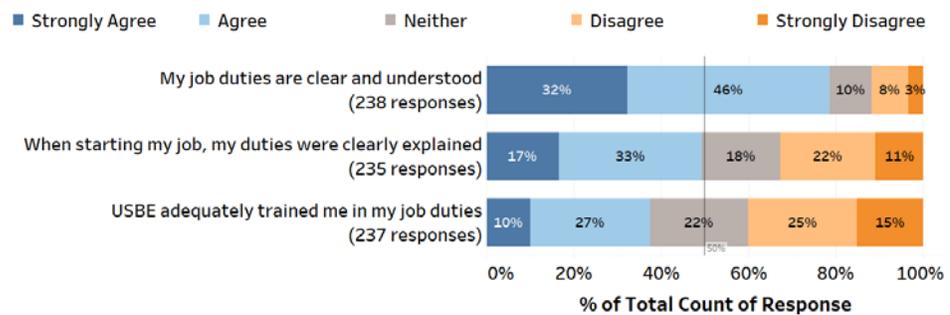
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**Some divisions have more developed onboarding plans than others.**

significantly across divisions. While some divisions have completed or are working on desk manuals<sup>28</sup> describing their specific roles in the office, other divisions have not completed these aids. Some leaders report that they use the Utah Performance Management system, policy manuals, mentoring programs, and standard operating procedures; however, the use of these resources is not consistent across sections.

**Most Employees Do Not Believe Their Initial Training Was Sufficient.** As part of this audit, we conducted an agency-wide survey of all USBE employees, resulting in a 78 percent response rate, or 283 out of 364 staff. Survey results, shown in Figure 4.1, show a range of employee perceptions about their job duties and the training processes.

**Figure 4.1 While Employees Appear to Be Eventually Satisfied with Their Job Understanding, They Generally Do Not Believe Initial Training Was Sufficient.** Only 37 percent of respondents believe they were adequately trained on their job duties.



Source: Results of USBE-Wide Survey

When asked whether their job duties are clear and understood, 78 percent agreed or strongly agreed. The number agreeing declines when questioned about those duties when they started their job, declining to only 37 percent who believe they were adequately trained in their job duties. Detailed analysis of this information, all of the culture-related questions, and open-ended questions can be accessed in our interactive figure by clicking [here](#).<sup>29</sup>

<sup>28</sup> A desk manual is a training resource that describes the roles of a specific job and how to perform those roles.

<sup>29</sup> For readers of the hard copy version of this report, please refer to <https://public.tableau.com/profile/utah.legislative.auditor.general.s.office#!/vizhome/19888863/StoryUSBEEmployeeGovernance>

For more information see our USBE survey dashboard [here](#).

To understand employee governance issues in more depth, we interviewed 20 staff members. These staff members were selected from most sections within USBE, and with different tenures in the office to make their answers more representative. Interview responses were similar to those of the agency-wide survey. Eleven of the 20 interviewees reported positive feelings about how they were onboarded, while 7 were negative and 2 had no opinion.

Subpar experiences with initial onboarding extend to some in leadership positions. As will be shown in Chapter V of this report, the tenure of some leadership positions is relatively short. Three out of six interviewed section leaders reported having little to no guidance on what their positions would entail. One reported piecing together some of their duties from documents found on the previous director's computer.

In order to ensure a smooth, consistent transition in each new position, USBE sections should create a more consistent onboarding program.

**Survey Respondents Mentioned the Need for Improvement in Ongoing Training.** There were five open-ended responses in the staff survey about the internal work culture. The questions include suggested policy improvements, ways to make USBE a better place to work, etc. The need for improved training came up repeatedly. For example, when asked the open-ended question "What resources or training do you need to be better at your job?" 36 percent mentioned more training, twice as many as the next-highest response. Staff frequently mentioned that they need training in information technology (IT) and in procedures related to purchasing and travel.

## **USBE Staff Report Direction from the Board Has Steadied and Improved**

Interviews with staff and agency leadership indicate that direction from the 2020 board had been more consistent than with that of previous boards. This consistency is the result of creating processes for individual board members to communicate with staff and the strategic plan.

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**Some in staff leadership positions also report having little guidance when they started their position.**

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**Ongoing training could also be improved.**

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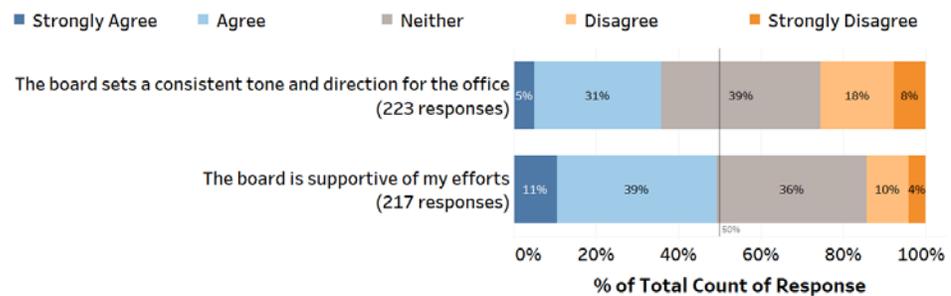
**Interactions between the board and staff have improved.**

## Staff Generally Believe Interaction With the Board Is Improving

Based on findings from the staff survey and individual interviews, employees who voice an opinion about the board generally believe that it is consistent and supportive in providing direction.

**Staff Generally Felt Positive about the Oversight Provided by the Board at the Time of the Survey.** Figure 4.2 shows that employees generally feel positive about the board’s oversight. Figure 4.2 shows the results of the board-interaction questions.

**Figure 4.2 Nearly Half of USBE Employees Believe the Board Is Supportive of Their Efforts.** Only 14 percent of staff believe the board is not supportive.



Source: Results of USBE-wide survey

It is interesting to note that in both questions shown in Figure 4.2, a large portion of the responses neither agreed nor disagreed with the statements. This likely reflects the high number of in-depth interview responses that indicated they have no interaction with the board.

**Interviewed Staff Report That Direction from the Board is Increasingly Consistent.** While 12 of the 20 individually interviewed staff reported having no interaction with the board, 3 reported negative interactions, 3 positive, and 2 reported that board interactions are improving. Comments about more consistent treatment include:

- Past boards “...definitely had their fingers in the pot” but this board has confidence in the superintendency.
- Past boards made budgets and timelines for projects when they did not know what they wanted to ask for. Current section management has helped convey guidance from the board.

The importance of improvements made by the board is supported by findings from the Institute of Internal Auditors, which states:

...a positive, affirmative, open culture supports the organization's attainment of its goals and objectives because it generally creates a more enjoyable place to work, enhances productivity, and leads to overall improved performance in addition to reducing risk exposure.

Some interviewed staff believe this improvement was instigated by confidence in and intervention of agency leadership. Making these improvements not only makes USBE a better place to work, it can also make the agency more productive and help it avoid risks.

### **USBE Leadership Has Taken Specific Steps to Improve Board Interactions**

Both the board and the superintendency have taken specific steps to improve and standardize board interactions and communications with staff. This has been accomplished via processes created for individual board members to communicate with staff, and the strategic plan.

**The Board and Superintendency Created a Process to Help Prevent Inconsistent Direction.** According to staff feedback, individual board members from previous boards would go to specific staff members directly and instruct them to change what they were working on. This led to frustration and confusion among staff who were asked to make abrupt changes in the direction of their duties. The most recent board created a process whereby individual board members making large requests for information or staff time must either do so in a full board meeting or send the request through the superintendency. Figure 4.3 illustrates this process.

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**A positive culture helps an organization enhance productivity and improve performance.**

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**Staff believe the board is more consistent in their direction.**

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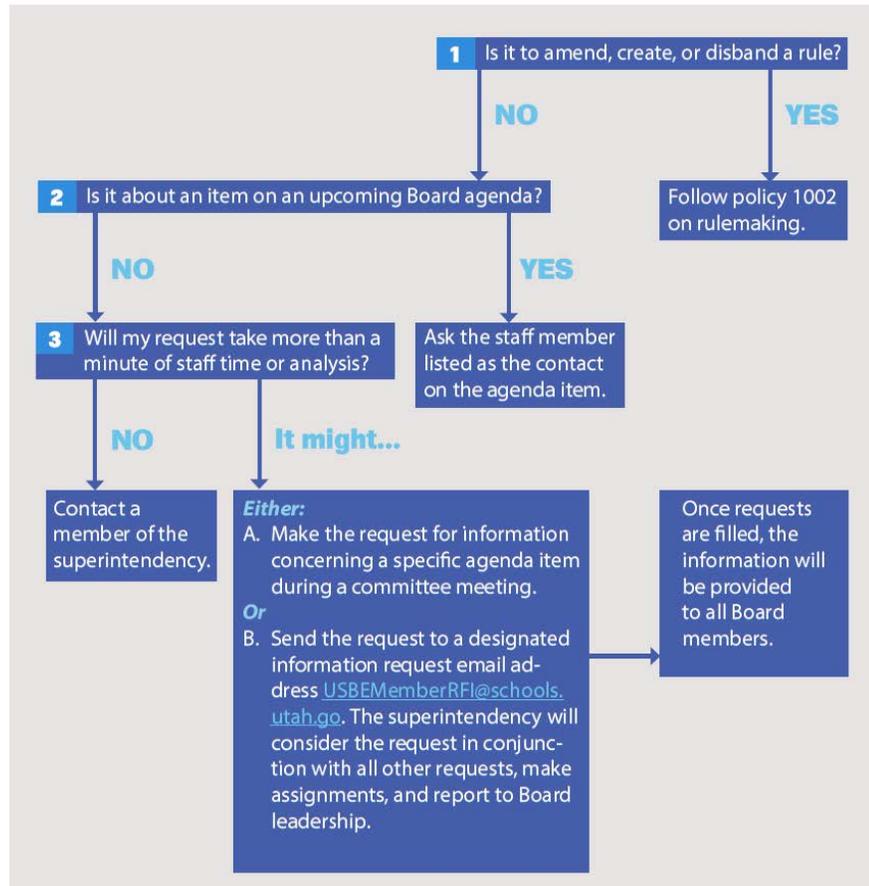
**The superintendency now tracks requests from the board for information.**

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**Figure 4.3 The Process for Board Members to Requests Information and Staff Time Has Been Improved.** This process is intended to create consistency in board direction to staff and is included in board training materials.

The process to request information was adopted into board training materials.

## I HAVE A REQUEST ...



Source: USBE New Board Member packet

The superintendent reports that if a board member does not follow this process and makes a request directly of a staff member, the staff are instructed to let their supervisor know, and the request is sent back through the protocol. The superintendency believes this process allows them to be a buffer between individual board members and the staff. In fact, the superintendent sees their role as an umbrella over the staff, allowing them to do their job, but still taking direction from the board.

**Board Leadership Believes They Have Changed the Culture on Consistent Communication.** The board chair believes that the board directs the superintendent, and the superintendent, in turn, directs the staff. It is important to note that, in the chair’s opinion, the board, not individual board members, directs the superintendent. If individual board members were directing staff, this could change the direction that the office and staff move in based on the whim of an individual. All large changes must be voted on by the board.

**The Strategic Plan is Intended to Encourage Consistency in Direction for the Staff.** Consistency in the direction of the agency, which includes direction to staff, is one of the main purposes of the strategic plan. The superintendent refers to the strategic plan as an “anchor” that keeps the agency from drifting by targeting outcomes and helping USBE work toward a common goal. The board chair echoes this idea, affirming that the plan focuses on priorities and outcomes for public education.

The notion that the strategic plan directs and anchors the agency reinforces the importance of including all USBE sections in the plan, as recommended in Chapter III. If not included, those sections of the agency could be unmoored from the rest.

## **Governance Improvements Are Not Enshrined in Policy**

The improvements USBE has made in the direction and governance of the office and staff are commendable. However, it appears that these improvements are not formalized by policy or rule and are therefore subject to being changed with a new board or new superintendent. Our interest lies in looking for ways to make efficient operations, and a good office culture is one way to achieve this. Once achieved, the next step is to ensure that culture remains good, or even improves.

The concrete efforts for improvement discussed previously are all, to some extent, changeable. The process for communication is found in the board training packet and is easily changeable. Board leadership frequently changes, and the next group may have a different attitude towards staff direction and communications. Even the strategic plan, while more concrete, could be changed by vote of the board.

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**USBE created the strategic plan to consistently guide the organization.**

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**We recommend USBE preserve these governance improvements in USBE policy, board policy, or board bylaw.**

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Because of the potential for changeability inherent in an organization with a rotating board, we recommend that USBE preserve these changes in USBE policy, board policy, or board bylaws. While these can also be changed, the processes to do so require sustained effort and are unlikely to allow for sudden changes in direction. By institutionalizing these improvements, the USBE office can contribute to a long-lasting culture that encourages efficiency and productivity.

## **Recommendations**

1. We recommend that each section within the Utah State Board of Education create an onboarding plan for new employees, which is specific to the duties of their section and position.
2. We recommend that all Utah State Board of Education sections create desk manuals for their positions.
3. We recommend that the Utah State Board of Education formalize ongoing improvements to employee governance and board interactions in policy or board bylaws.

## Chapter V

# Turnover Has Improved, but the Effects of Past Turnover Continue to Be Felt

Staff turnover at the Utah State Board of Education (USBE) has been problematic. Though turnover rates have improved over the past four years, previously high turnover indicates that USBE's workforce is relatively new. The effects of turnover continue to be felt as new employees gain institutional knowledge. Even though turnover rates are declining, some USBE staff report that turnover has been disruptive. Local education agencies (LEAs) report that recent turnover within the office has also made it difficult to conduct necessary business with USBE staff.

On a positive note, the current administration's efforts to curb high turnover are working. Turnover is trending downward and compares closely with that of other state agencies. We recommend that USBE leadership continue their efforts to reduce turnover and monitor the effects of turnover on the USBE office and among LEAs.

### USBE Turnover Rates Have Recently Improved, But Position Tenure Is Still Short

The effects of recent turnover continue to be felt by those within and outside the organization. As a result, tenure in certain positions is notably shorter, making it difficult to maintain organizational effectiveness. However, external turnover at USBE has declined in recent years.<sup>30</sup> An overall decline in turnover is seen across the organization, despite concerns about turnover in certain sections,

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<sup>30</sup> Turnover in this audit was defined as either external or internal turnover. The definitions for each are included as follows:

- **External turnover** includes employees who have terminated their job or transferred to other agencies, including leaving to work for a district or charter school.
- **Internal turnover** include employees who have changed departments/sections or job roles within USBE. This does not include job reclassifications or series promotions.

Average annual employment was calculated by using the number of employees as of the 15<sup>th</sup> of each month, averaged across 12 months. Board members and temporary staff were not included in the average total employment and turnover.

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**This chapter addresses USBE's recent high turnover and its impacts on those to which USBE provides oversight.**

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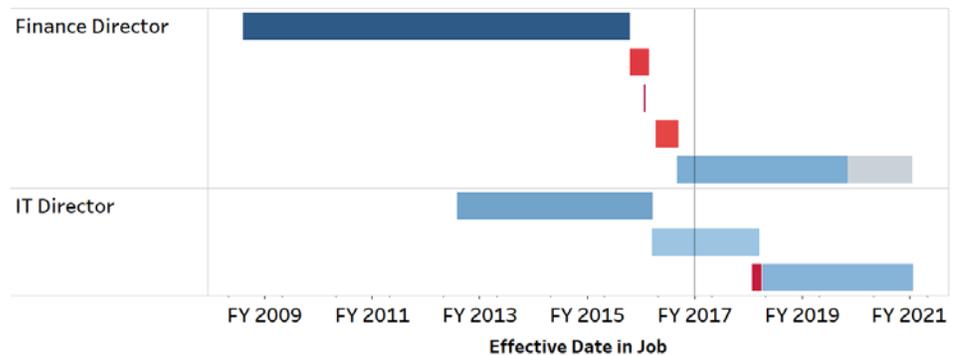
**Position tenure and accompanying lack of institutional knowledge have impacted the USBE workforce.**

namely Finance and Information Technology (IT). The 2017 turnover peak throughout USBE, and in Finance and IT specifically, can be largely explained by turmoil within the Utah State Office of Rehabilitation (USOR). USOR’s problems uncovered similar weaknesses within USBE. This led to USOR’s relocations to another state agency and internal improvements at USBE.

**Tenure in Leadership Roles Is Relatively Short**

Though turnover is trending in a positive direction, turnover before 2017 indicates that portions of USBE's workforce are relatively new. The effects of turnover continue to be felt until new employees have time to gain institutional knowledge. Leadership positions demonstrate this relative newness, perhaps best seen in IT and Finance. Figure 5.1 depicts the tenure of two leadership positions at USBE.

**Figure 5.1 The Tenure of Finance and IT Director Positions Is Short, but Growing.** Separate bars on the same row indicate a position transition for the same person, while red marks indicate tenure of less than one year.



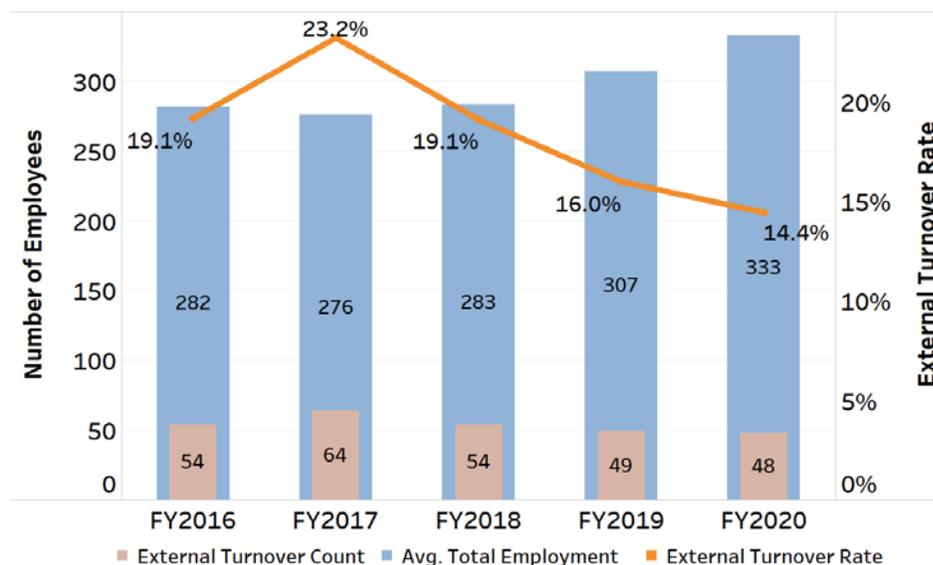
Source: DHRM  
 Note: The length of tenure depends on the first effective date and the last “next date” in the job of that employee.

Figure 5.1 suggests that the relatively short tenure for these two positions began with the turmoil at USOR and continued through 2017 (indicated by the vertical line in the figure). After the turnover peak in 2017, tenure started to increase, allowing those in leadership positions to gain institutional knowledge. In a more general sense, lack of tenure and the resulting deficiency in knowledge about the position explains some of the issues and concerns expressed by both LEAs and USBE staff.

## USBE's External Turnover Is Declining, Despite Increases in Overall Employment

External turnover at USBE has improved over the last five fiscal years. Figure 5.2 shows that the external turnover rate has dropped every year since peaking in fiscal year 2017, while the average total employment of the USBE office has increased.

**Figure 5.2 External Turnover Over the Last Five Years Shows a Downward Trend.** Turnover rates have declined almost nine percent since 2017.



Source: DHRM

While Figure 5.2 presents information for the entire USBE office, more detailed data on turnover, by section and job title can be found by clicking [here](#).<sup>31</sup>

Further, we found that USBE's turnover rates from 2018 to 2020 are similar to those of other state agencies. Figure 5.3 shows that USBE's external turnover rates have gradually declined in the past three years, as did those of other state agencies.<sup>32</sup>

<sup>31</sup> For readers of the hard copy version of this report, please refer to <https://public.tableau.com/profile/utah.legislative.auditor.general.s.office#!/vizhome/18866543/DashboardUSBEturnover>

<sup>32</sup> The federal government and the Division of Human Resource Management use the Standard Occupational Classifications (SOC) to compare turnover rates. This is the comparison methodology used for Figure 5.3.

External turnover, which results when an employee leaves or transfers from USBE, peaked in 2017 at a rate of 23 percent.

For more information see our turnover dashboard [here](#).

Over the last three years, USBE's turnover by job classification has been similar to other state agency turnover rates.

**Figure 5.3 USBE's External Turnover Rates Compare Positively to Those of Other In-State Agencies.** USBE should continue to monitor their external turnover.

Fiscal Year	2018	2019	2020
USBE Job Classifications*	19%	16%	14%
Comparable State Agency Job Classifications	18%	18%	16%

Source: DHRM Analysis of SOC Codes

\* DHRM included board members and temporary employee positions for this comparison of job codes.

This declining USBE turnover rate could be an indication of improving work governance as discussed in Chapter IV. External turnover is not entirely detrimental to the organization, as staff retirements and terminations of unproductive staff are normal realities in the workforce.

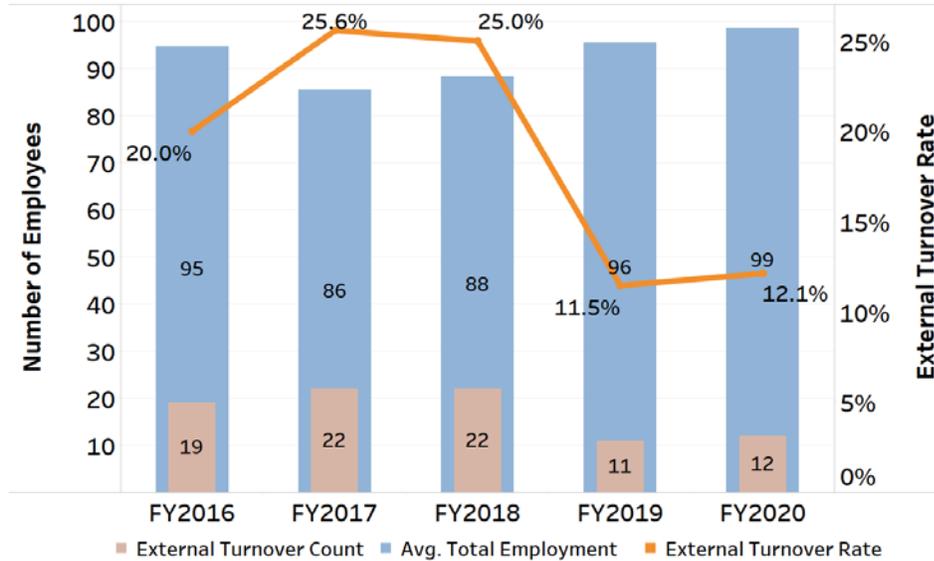
### Turnover Rates in Sections Mentioned as Concerns Have Also Declined

USBE employees generally believe that staff turnover is high in the Operations division,<sup>33</sup> especially in Finance and IT. This impression also exists at the district level, where district administrators expressed concern that turnover in USBE Finance has interfered with their district's ability to function efficiently. However, we found that turnover rates in Finance and IT follow the same pattern of decline in recent years. Figure 5.4 illustrates these findings.

Despite a declining trend, some USBE and LEA staff believe turnover in some USBE sections is still high.

<sup>33</sup> As mentioned in Chapter I, the Operations division provides services that are not directly related to education, including finance, internal accounting, information technology, and other similar sections.

**Figure 5.4 Following USBE’s Overall Trend, Employee Turnover Within Operations Sections Have Similarly Declined.** These sections experienced higher turnover than other sections due to changes within the agency.



Source: Auditor analysis of DHRM data

Similar to trends across USBE, the sections shown in Figure 5.4 experienced an overall decline in staff turnover. However, the turnover peak in 2017 and 2018 was higher than the rest of the USBE office.

Individually, the Financial Operations department had the highest turnover rate (45.5 percent) in fiscal year 2017, but that percentage decreased significantly to 15.4 percent in fiscal year 2020. Turnover in IT reached a peak of 32.1 percent in fiscal year 2018, then dropped to 13.8 percent by fiscal year 2020. These sections experienced especially high turnover due to extreme organizational changes from 2016 to 2018.

**Major Organizational Changes Occurred Within the Operations Division**

USBE has experienced significant organizational change over the last five years. This is, in part, the result of USOR’s move<sup>34</sup> from USBE to the Department of Workforce Services.<sup>35</sup> This move was necessitated by the discovery of financial troubles at USOR, which in

**USBE’s Financial Operations and IT functions both experienced high turnover in 2017 and 2018 but have since followed USBE’s overall declining trend.**

<sup>34</sup> For a detailed timeline of these events see Appendix A.

<sup>35</sup> See *A Performance Audit of USOR’s Budget and Governance* (Report #2015-10) for further details.

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**We controlled for USOR's departure from USBE in this report's analysis.**

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turn uncovered concerns with USBE finance overall. Because of the discovery of these issues, the most intensive and necessary organizational change and turnover occurred in the Operations division. We accounted for this major organizational change by excluding USOR staff from the statistics presented in each figure within this chapter.

Operations restructuring included 1) organizational and budget restructuring, 2) changing internal accounting procedures, and 3) staff changes. Although these staff changes were necessary, they contributed to the turnover peak in 2017.

### **LEAs and USBE Staff Believe Turnover Is Still High**

Survey responses from LEAs and USBE staff indicate a general belief that turnover is still high, despite current trends that suggest otherwise. In October 2020 we administered two surveys: one to LEA administrators and another to USBE staff. Survey questions inquired about turnover at the USBE office and its effects. The negative survey responses were likely influenced by the effects of the turnover peak.

#### **LEA Survey Responses Suggest Negative Impacts from Turnover, Despite Improved Turnover Rates**

Turnover affected USBE's ability to fulfill its duties and oversight of LEAs. In our LEA administrator survey, more than half (52 percent) of respondents agree or strongly agree that USBE turnover has been disruptive.<sup>36</sup> Figure 5.5 shows that LEAs generally believe turnover to be high and disruptive.

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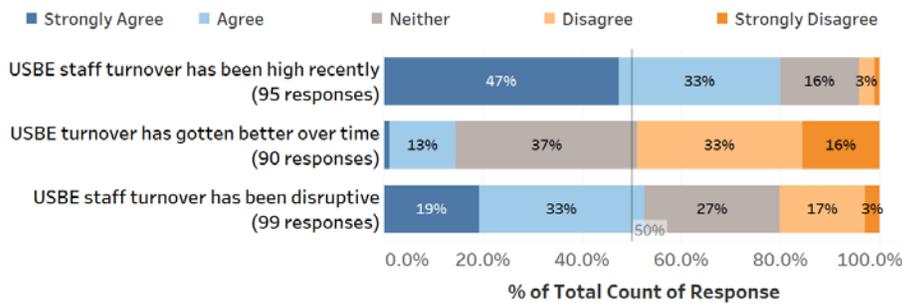
**Over half of all respondents to our survey believe that USBE turnover has been disruptive.**

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<sup>36</sup> Half of the 102 LEA respondents were district administrators, and half were charter school administrators.

**Figure 5.5 LEAs Generally Believe That Turnover at USBE Is High and Disruptive. They also believe that it is not improving.**



Source: Auditor analysis of LEA Administrators survey data. "Don't Know," "Unsure," and "N/A" responses were excluded from the analysis.

About 80 percent of LEA administrators who participated in the survey agree or strongly agreed that USBE staff turnover has been high recently, while only 14 percent indicate that USBE turnover has gotten better over time. In addition to overall findings presented in Figure 5.5, detailed responses and answers to open-ended questions, searchable by group can be found by clicking [here](#).<sup>37</sup>

When interviewing districts, one respondent mentioned that high turnover in USBE caused insufficient professional training of Finance staff, leading to examples of poor coordination between USBE and LEAs. It was noted that this inexperience may have also led to incorrect allocation of funds to LEAs in 2019. Another district mentioned that the turnover and transition in a leadership position at USBE caused limited and confusing communication between USBE and the district.

### USBE Staff Also Believe That Turnover Is High

The USBE employee survey showed similar concerns and misconceptions about turnover. Figure 5.6 shows that USBE staff perceive turnover to be high, despite steady decreases in recent years.

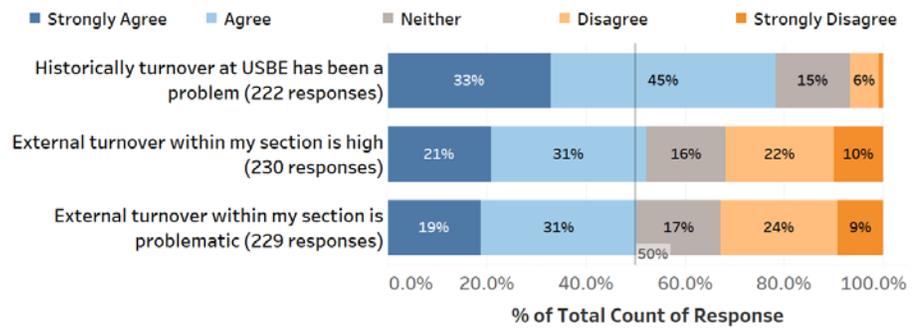
**Only 14 percent of participating LEA administrators believe that USBE turnover has improved.**

For more information see our LEA and USBE survey dashboard [here](#).

**District staff reported to us that turnover at USBE led to incorrect funding allocations to, and communication with, LEAs.**

<sup>37</sup> For readers of the hard copy version of this report, please refer to <https://public.tableau.com/profile/utah.legislative.auditor.general.s.office#!/vizhome/20817376/StoryUSBEandLEASurveys>

**Figure 5.6 Some USBE Staff Believe Turnover Continues to Be High.** Half of respondents also believe that turnover is problematic.



Source: Auditor analysis of USBE staff survey data. Responses of “Don’t Know,” “Unsure,” and “N/A” were excluded from the analysis.

About 78 percent of USBE survey respondents believed turnover at USBE has historically been a problem. The interactive figure discussed above (found [here](#)) includes a more detailed analysis of USBE staff survey responses.

We also conducted in-depth interviews with 21 USBE employees. Of those interviewed, 7 of those employees (38 percent) said that turnover at USBE is still high, while 8 others believe it is improving. We believe that it is important for USBE to monitor turnover and staff perceptions on turnover, because either could ultimately lead to damaged morale within the organization.

In order to inform both LEAs and their own staff of the actual state of turnover at USBE, we recommend that USBE include turnover statistics in their annual report. Doing so could be part of the metrics providing accountability for internal operations we recommended in Chapter III.

**To inform USBE staff and LEAs, we recommend USBE include turnover numbers in their annual report.**

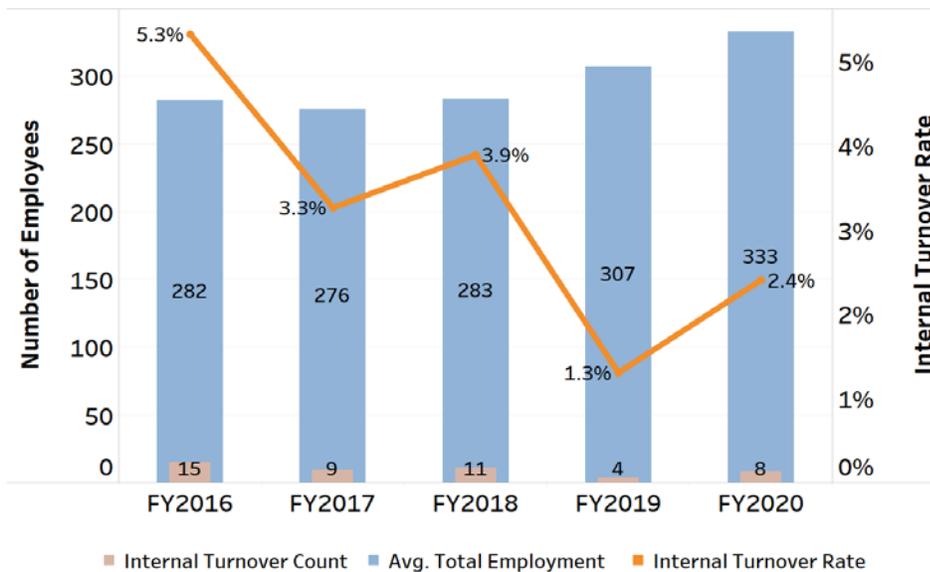
## USBE’s Internal Turnover Has Fluctuated Over the Last Five Years

Internal turnover at USBE has occurred to a greater degree in some sections than in others. Internal turnover refers to employees who have changed departments, sections, or job roles while remaining in USBE. Despite an overall trend of declining internal turnover, we found higher turnover in the following sections:

- Teaching and Learning
- Assessment and Accountability
- Educator Licensing
- Policy and Communications
- Financial Operations

Although USBE’s internal turnover rate declined over the past five years, it has also fluctuated greatly over this timespan. Figure 5.7 presents the overall trends of internal turnover and average total employment.

**Figure 5.7 Similar to External Turnover Trends, USBE Internal Turnover Has Declined, Though with More Fluctuations.** Staff appear to not only be staying within the organization but are experiencing less movement overall.



Source: DHRM. For more information regarding to USBE internal turnovers, see our online interactive dashboard.

Internal turnover, as shown in Figure 5.7, is not inherently negative, as the agency retains its workforce. From the

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**Internal turnover, which results when USBE employees transfer between jobs or sections within the agency, has occurred to a greater degree in some sections than others.**

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**Overall, internal turnover has fluctuated and declined recently.**

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superintendent's perspective, internal turnover can be healthy for USBE since it gives employees opportunities for growth while retaining talent in the organization. However, from a section manager's perspective, internal turnover is often associated with the entire process of filling a vacancy—and therefore has negative effects that are similar to external turnover. For internal turnover in leadership positions, the new leaders and the employees under their direction need more time to learn and adapt to changes.

### **Recommendation**

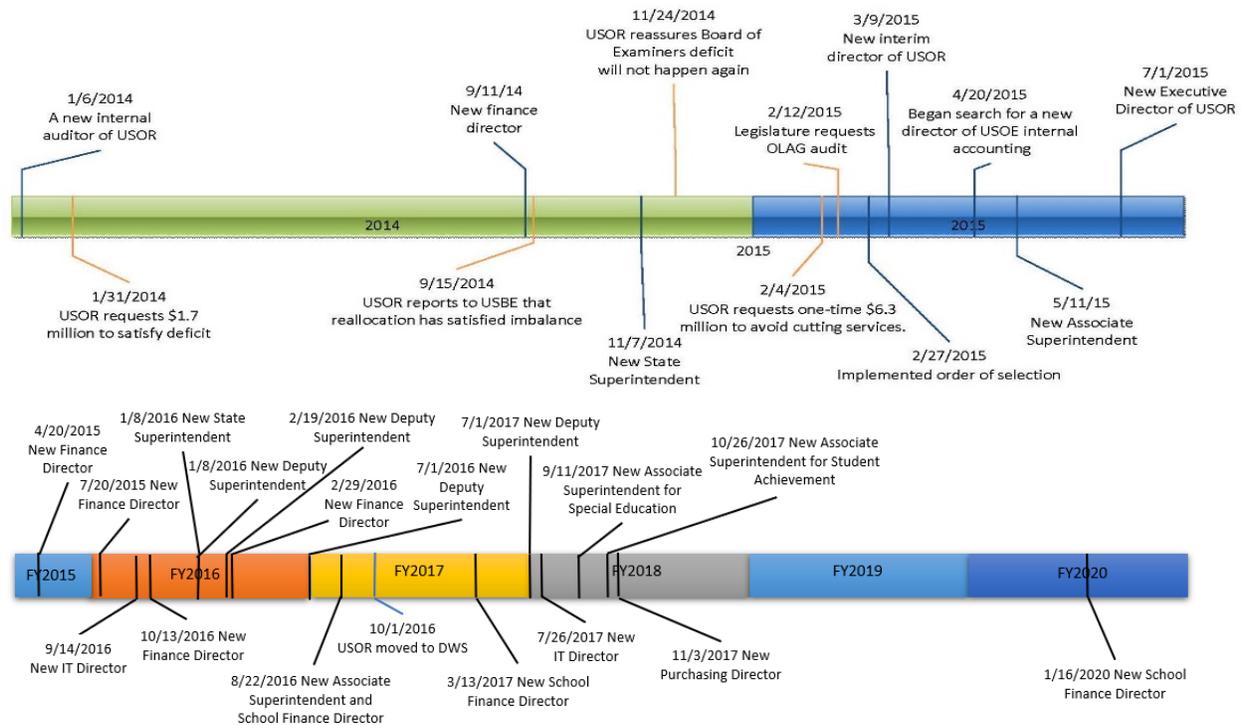
1. We recommend that the Utah State Board of Education include external turnover rates in the State Superintendent's Annual Report as part of the internal metrics to be developed.

# Appendix A

## Timeline of USOR's Interaction With State Oversight Bodies (FY2014 - 2015), and Leadership Transitions at USBE (FY2015 - 2020)

The Utah State Office of Rehabilitation (USOR) and the Utah State Board of Education (USBE) lacked financial planning and budget controls and caused a \$1.7 million deficit in 2014 and a \$6.3 million deficit in 2015. USBE subsequently implemented major organizational changes across the Programs, Operations, and Policy divisions to resolve the issues. However, despite these improvements, frequent personnel turnover and transition during organizational changes within USBE, shown in Figure 1, disrupted USBE's ability to fulfill its duties and oversight of LEAs for a time.

**Figure 1 USBE Has Experienced Many Organizational Changes Over the Last Few Years. Turnover and other changes have affected USBE's oversight responsibilities.**



Source: A Performance Audit of USOR's Budget and Governance (Report #2015-10) and USBE tenure analysis dashboard

A new superintendent was hired in November 2014, but in just over a year the position was replaced by a former deputy superintendent in January 2016 and then followed by a series of leadership transitions and adjustments. Each superintendent has made large organizational changes. However, USBE lacked measures to evaluate the changes in terms of effectiveness and efficiency.

Three lines of business under the state superintendent were adopted since August 2016, including the student achievement (programs and services), the policy and communication, and the operation. Large-scale organizational changes have centralized staff and placed USBE sections within one of two lines of business: student achievement or operations. The number of the deputy superintendents in charge of these line-items has increased from one to three, and all of them were promoted from former associate superintendents. One of the deputy superintendents resigned in June 2017, and then another associate superintendent took over the position in July 2017.

## **Agency Response**





# UTAH STATE BOARD OF EDUCATION

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Sydnee Dickson, State Superintendent of Public Instruction  
Lorraine Austin, Secretary to the Board

April 5, 2021

Kade Minchey, CIA, CFE  
Auditor General  
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 report 2021-04, "A Performance Audit of the Utah State Board of Education's Internal Governance." The Utah State Board of Education recognizes audits provide information to policymakers to help ensure betterments in the public education system. We appreciate the professionalism and courtesy of your staff in conducting the review.

The USBE is committed to effective strategic planning in collaboration with other public education stakeholders. We have appreciated positive feedback from the Legislature on our strategic planning efforts, particularly support for funding requests prioritized by the goals outlined in the strategic plan. Local education agencies have also responded positively to the strategic direction we have provided. We continue to work collaboratively on our Board-approved strategies with accompanying metrics to measure success. As currently outlined in Board Bylaws, the Board will revisit the plan in 2022.

The vision of improved outcomes for all students is at the core of strategic planning decision making. We also recognize the strategic plan must be inclusive of the public education system and the work of the staff of the USBE, as the internal work of the staff of the USBE is driven by the goals and strategies of the strategic plan. In partnership with the Legislature, we have made great strides in streamlining and aligning the metrics we track to assess performance of the system (i.e., the

Education Elevated 2022 Targets, School Accountability, and Basic School Program Performance Measures). We look forward to building on this effort to streamline and align the metrics that are tracked to assess performance of individual programs, initiatives, and effectiveness of internal agency operations.

With appreciation,



Mark Huntsman  
Board Chair



Sydnee Dickson  
State Superintendent of Public Instruction

cc: Laura Belnap, Board Vice Chair  
Cindy Davis, Board Vice Chair  
Angie Stallings, USBE Deputy Superintendent of Policy  
Scott Jones, USBE Deputy Superintendent of Operations  
Debbie Davis, USBE Chief Audit Executive