

A Performance Audit of the

Teacher and Student Success Program

A Policy Question of Oversight vs.
Local Control

Office of the Legislative
Auditor General

Report to the UTAH LEGISLATURE





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May 14, 2024

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Performance Audit of the Teacher and Student Success Program: A Policy Question of Oversight vs. Local Control” [Report #2024-07].

An audit summary is found at the front of the report. The scope and objectives of the audit are included in the audit summary. In addition, each chapter has a corresponding chapter summary found at its beginning.

This audit was requested by Senator Millner.

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,

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PERFORMANCE AUDIT

AUDIT REQUEST

The Legislative Audit Subcommittee requested our office look at the Teacher and Student Success Program (TSSP) to provide insight on whether it is meeting its purpose.

The audit primarily focused on how LEAs and schools have spent TSSP money and on academic performance of some schools receiving this money.

BACKGROUND

The Teacher and Student Success Program (TSSP) was created to improve academic achievement by allocating funds for schools to address that effort. This program is unique in the extent of flexibility and local control that is given to those using the funds. It will be up to the Legislature to weigh the policy options of oversight and local control when it comes to TSSP.

TEACHER AND STUDENT SUCCESS PROGRAM



KEY FINDINGS

- ✓ 1.1 Program accountability could benefit from additional oversight and requirements specific to school goals.
- ✓ 2.1 Teacher and Student Success Program funds are mostly being spent appropriately.
- ✓ 2.2 Program implementation discrepancies could be addressed with legislation.



RECOMMENDATIONS

- ✓ 1.1 Consider requiring the Utah State Board of Education or local education agencies to ensure that schools are making the Teacher and Student Success Program information publicly available on each school's website.
- ✓ 1.2 Consider a policy that weighs the benefits of school-specific accountability requirements for the Teacher and Student Success Program while maintaining the priority for local control over program funding.
- ✓ 1.3 Consider requiring schools to report program performance and achievement to an oversight body.
- ✓ 2.1 Consider a policy that weighs the benefits of incorporating additional oversight for program compliance with the impact it would have on local spending flexibility.
- ✓ 2.2 Consider implementing a policy to limit unspent funds in the Teacher and Student Success Program.
- ✓ 2.3 Consider requiring the Utah State Board of Education to define student incentive spending and capital expenditures in the context of the Teacher and Student Success Program.



REPORT SUMMARY

Reporting and Accountability of the Program Could Be More Effective

The Legislature designed the Teacher and Student Success Program (TSSP) with few requirements for local education agencies (LEAs) and schools. There are opportunities for more oversight, to clarify statute, and to adjust accountability measures. However, that accountability could impact the local emphasis that is currently part of the program.

Program transparency at the school level is meant to provide the public with pertinent information about program goals, spending, and performance. Among sample schools, almost half do not meet all of the program’s requirements for posting information for the public.

Most Reported Spending from the Teacher and Student Success Program Meets Limited Requirements

The legislation governing this program places few restrictions on how program funding may be used, allowing schools to spend TSSP money on almost any type of education expense. This offers schools and LEAs the opportunity to tailor spending to local needs.

Even with the differences between schools and LEAs when it comes to TSSP, we found that most of the spending is going towards personnel.

When looking at program spending from FY2023, many LEAs in the state reported unused program funds. However, it is possible that the end of additional federal funds could result in less excess funds in the future.

School Performance Varies on Program Accountability Measures

The Teacher and Student Success Program sets two performance measures for participating schools. The first line on the graph to the right shows the percentage of sample schools that met the first measure while the second line shows the percentage that met the second one. The third line on the graph indicates the percentage of sample schools that met both of the program’s accountability measures.

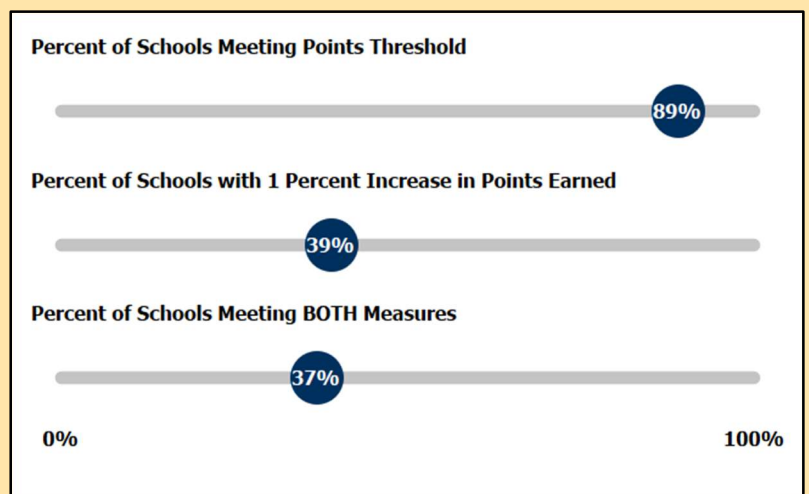


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Introduction

Teacher and Student Success Program has Opportunities for Improvement

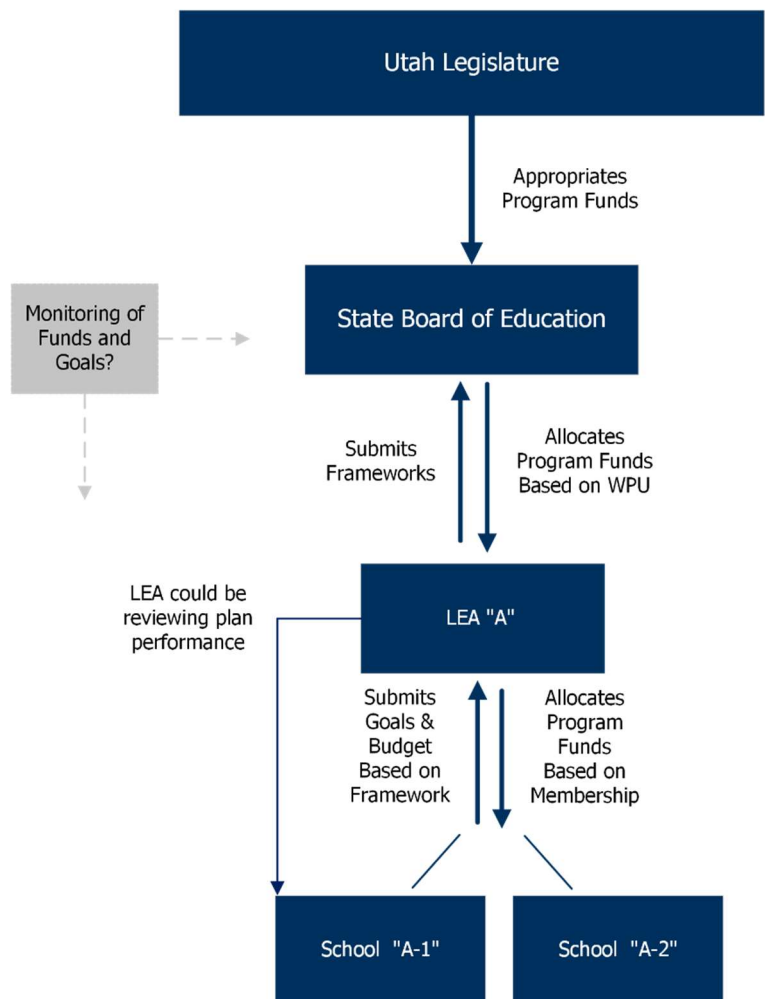
The Teacher and Student Success Program (TSSP) was established during the 2019 General Legislative Session. Participating schools must develop a plan to use TSSP funding to improve both school performance and student academic achievement. Each local education agency (LEA) plays a role in TSSP, but our audit found that this might not be sufficient.

This program has been well received by participating schools, some of which depend heavily on these funds. This report will provide evidence of these successes but will also address some problems that have emerged since 2019. Depending on the Legislature's intent for the future of this program, policymakers may choose to address any number of this report's recommendations.

The Program Prioritizes Local Decision-Making

TSSP was created with the intention of providing money to schools to create opportunities for improvement based on local, individualized needs. Discussion during the passage of this bill in 2019 emphasized the benefit of providing funding directly to schools to serve this purpose.

Statute for this program¹ contains few restrictions on participants and assigns few responsibilities to the Utah State Board of



Source: Auditor generated based on statute.

¹ Utah Code 53G-7-13



Education (USBE) or LEAs. USBE is responsible for allocating program funds to LEAs by developing an allocation formula in administrative rule. LEAs must do the following:

- Create a framework to guide each of its participating schools in plan creation
- Use average daily membership (ADM) to set allotments for schools
- Approve each school's TSSP plan
- Become more involved in plan creation and spending if certain performance measures are not met

The flexibility that a school has in its TSSP spending varies based on a number of factors addressed in this audit. Factors including school population, the LEA's TSSP framework, and the availability of funding from other sources can limit what certain schools can do with TSSP dollars. This report will discuss potential opportunities for the Legislature to address some of this inequity.

Gaps in Financial Reporting by Schools Impacts Program Analysis

Chapter two of this report focuses on program spending, including evidence of program successes. However, the lack of complete financial reporting by LEAs and schools limited what we could assess.

As previously mentioned, TSSP provides funds to LEAs and schools, so local decision-makers can decide how the money can best improve school



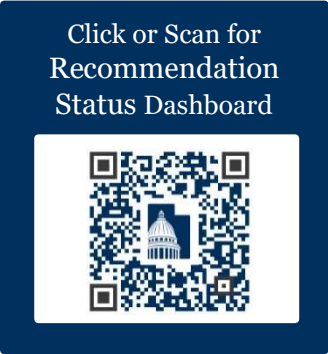
TSSP provides funds to LEAs and schools, so local decision-makers can decide how the money can best improve school performance and academic achievement.

performance and student academic achievement. Beyond a few specific rules, the rest of the program's requirements are determined at a local level. The expectation is that these local requirements are established in each LEA's TSSP framework. The local control of this component of the program has resulted in differing opinions of both capital expenditures and program oversight.



For example, one school we reviewed reported three different amounts for a school's TSSP spending. Data reported by the school to USBE at year-end showed one total for TSSP expenditures, but data collected from Transparent Utah showed a different expenditure amount for the same school. Further, the amount the school budgeted to spend on TSSP was different from both reported amounts. These two amounts are also different than what the school's public plan projected for total spending. Discrepancies like these—found in budgets and spending reports — impacted the extent to which we could speak to program expenditures in the audit.

This issue was addressed previously in our office's 2022 audit, *A Performance Audit of Financial Reporting in Public Education* (2022-04). Policymakers can visit our Recommendation Status dashboard at www.olag.utah.gov to view an update on the progress made towards the recommendations made in that audit.



State Policymakers Should Decide if They Want to Maintain the Program's Minimal Oversight

In this report, we discuss shortcomings in oversight that have become evident as TSSP has been implemented. Our audit found a number of problems that have not been addressed due to little or no oversight in many areas of the program.

Findings covered in the audit include issues with both the accountability of school performance and public transparency. These are necessary to determine the effectiveness of the program and its associated spending. The extent to which we can speak to the success of the program is limited without additional accountability and transparency mechanisms. It will be up to the Legislature to decide whether to prioritize local authority or amend program requirements to clarify expectations for LEAs and schools.





BACKGROUND

The Teacher and Student Success Program (TSSP) began during the 2020 school year and allocates funding to schools to target school performance and student academic achievement. There are few specific program requirements and accountability is set by each local education agency (LEA). This can result in different opportunities for schools across the state.

FINDING 1.1

Program Accountability Could Benefit from Additional Oversight and Requirements Specific to School Goals

RECOMMENDATION 1.1

The Legislature should consider requiring the Utah State Board of Education or local education agencies to ensure that schools are making the Teacher and Student Success Program information publicly available on each school's website.

RECOMMENDATION 1.2

The Legislature should consider a policy that weighs the benefits of school-specific accountability requirements for the Teacher and Student Success Program while maintaining the priority for local control over program funding.

RECOMMENDATION 1.3

If the Legislature creates additional Teacher and Student Success Program accountability measures, it should consider requiring schools to report program performance and achievement to an oversight body.



CONCLUSION

The Teacher and Student Success Program (TSSP) uses only two measures to determine schools' success with the program. Also, the only oversight for the performance is at the local level. While local control is the nexus of TSSP, our audit found opportunities for clarification and adjustment to both accountability measures and oversight.





Chapter 1

Reporting and Accountability of the Program Could Be More Effective

When the Legislature designed the Teacher and Student Success Program (TSSP), it included few requirements for local education agencies (LEAs) and schools. These are limited to certain funding restrictions, two measures to determine school success, and local education agency (LEA) oversight. The findings of our audit reveal important policy questions for the Legislature. These include opportunities for more oversight, to clarify statute, and to adjust accountability measures. However, that accountability could impact the local emphasis that is currently part of the program. Thus, we recommend that the Legislature consider whether program changes are needed for the success of TSSP and the schools it is meant to target.

1.1 Program Accountability Could Benefit from Additional Oversight and Requirements Specific to School Goals

To measure school success, TSSP relies on the statewide accountability system (accountability system, measures, or metrics). The program requires two measures that can be ascertained from the Utah School Report Card (USRC)—the state’s platform for its public school accountability system. The first measure is a minimum percentage of points earned on a participating school’s USRC. The second measure requires at least a one percent increase in total points earned on USRC from the prior year.² Neither of these two measures is a complete representation of school efforts due to TSSP.

Additionally, there are other program requirements that are frequently not being met. This could be due in part, to a general lack of oversight to ensure schools and LEAs are fulfilling the program’s obligations. Not only does a lack of oversight impact the transparency of school performance, but it brings into question whether program changes would be beneficial if sufficient oversight is not occurring.



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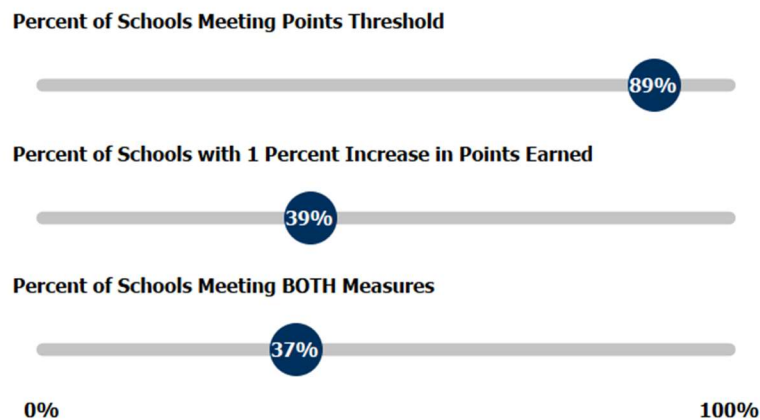
² *Utah Code* 53G-7-1306



Current School Performance Requirements Limit the Focus to Statewide Accountability

*Utah Code*³ for TSSP requires that LEAs hold schools accountable for student and school achievement. LEAs are expected to make this determination using information from the statewide school accountability system.⁴ Statute requires that a school participating in TSSP meet both of the required metrics, the threshold of points⁵ earned and demonstrate a 1 percent increase in total points received on USRC. Figure 1.1 shows the percentage of sampled⁶ schools that met these requirements.

Figure 1.1 The Two Measures Required by Statute Show Varying Levels of Success. It appears to be much easier for a school to meet the threshold of points than to improve the percentage of points earned for accountability.



Source: Auditor generated from Utah School Report Card data.

Figure 1.1 shows that 89 percent of sample schools met the required threshold of percentage of points earned on USRC. The minimum percentage that a school must achieve is less than 50 percent, making it a fairly easy target to reach. On the other hand, only 39 percent of sample schools increased the percentage of points they earned on USRC by at least 1 percent. This appears to be a more difficult measure for the sample schools to achieve and might not be a realistic goal year-over-year. As will be discussed later in the chapter, regardless of how

³ Ibid.

⁴ Results from the statewide school accountability system are reported on the Utah School Report Card. <https://reportcard.schools.utah.gov/>. Metrics that receive points in this system include proficiency on RISE and Utah Aspire assessments, growth on RISE and Utah Aspire assessments, English learner progress, and postsecondary readiness.

⁵ The threshold of points is set at 43.5 percent of points for elementary and middle schools, and 46 percent for high schools.

⁶ See Appendix A for our sampling methodology.



easy or difficult it is to meet these requirements, there are other options to provide specific school-level information on performance.

Only 37 percent of sample schools satisfied both metrics. This means that the remaining 63 percent of schools that did not do so should be subject to additional TSSP oversight by their LEA governing boards. This involves the LEA working



Schools are making decisions on how to spend TSSP money even when not meeting the minimum statutory program requirements.

with the school's administrator to modify the school's TSSP plan to better ensure that both statutory targets are met. Of the interviewed sample schools, only three indicated any type of involvement by their LEA when putting together a TSSP plan. This is problematic because schools are making decisions on how to spend TSSP money even when not meeting the minimum statutory program requirements.

Additionally, these two statutory measures for performance are not specific enough to indicate whether schools are making sufficient progress in student achievement. There are additional areas a school can focus on to target school improvement and achievement that are not captured with the current accountability measures. Our audit found useful metrics related to other educational areas, including:

- Literacy (using Acadience)
- Social or Emotional Health
- Mental Health
- Attendance

School performance in these areas is not specifically captured in the current accountability requirements of the program shown in Figure 1.1. Most administrators and teachers focus primarily on their goals for overall student success. In fact, many principals from schools in our sample emphasized school goals more than state accountability measures. This will be discussed in further detail later in the chapter.

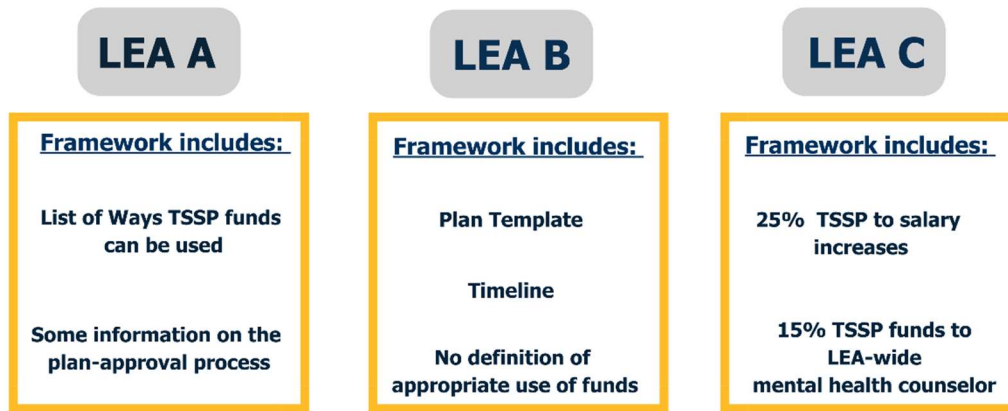
LEA Frameworks Vary in Detail and Requirements

Statute for TSSP also includes a requirement for LEAs to submit a framework, approved by their board, with guidelines and processes to help its schools develop TSSP plans. Each framework must also be submitted to USBE.⁷ The intent of requiring these frameworks was to prioritize local requirements and

⁷ **Utah Code** 53G-7-1304(1)(a)



needs, which means that they differ significantly between LEAs.⁸ The infographic below shows examples of different types of frameworks used by some of the LEAs in our sample.



Source: Auditor generated from frameworks provided by sample LEAs.

Without specific statutory requirements, the information included in each framework varies. For example, only 10 of 22 sampled LEA frameworks include information about what measures are used for school accountability. Sixty percent of the sampled frameworks list unallowable expenditures while 40 percent do not. These variations are not surprising given the broad latitude given to LEAs. For these frameworks to provide more meaningful local control of TSSP, it might be appropriate to implement oversight to ensure they include components that the Legislature deems necessary. With the approval of frameworks being the first step of the program, including additional oversight for LEAs that ensures the statute’s requirements are included in their frameworks could be pivotal in facilitating success.

USBE requires the LEA frameworks to be submitted before their funding allocations will be distributed. A USBE staff member has reported varying levels of oversight of frameworks, depending on who was doing the approvals. For example, one individual required LEAs to submit additional documentation to show approval by their governing board to begin receiving program funding for the year. However, USBE administration officials report that their role is limited to distributing money once a framework has been submitted without additional oversight.

⁸ See Appendix B for examples of LEA TSSP Frameworks.



A Majority of Sample Schools Do Not Meet the Program’s Website Requirements

Another requirement included in the statute for TSSP is for schools to make certain information publicly available on their websites. The U.S. Government Accountability Office’s *Government Auditing Standards* state that transparency ensures the public’s knowledge of information concerning government programs and services, including a guarantee that government programs are meeting their objectives.⁹ Just under half of the sample schools from this audit are not meeting this TSSP requirement, meaning the program’s expectations for transparency and accountability to the public are not being met.



Transparency ensures the public’s knowledge of information concerning government programs and services.

TSSP requires that each participating school must annually publish on their website:¹⁰

- Their TSSP plan
- The allocated budget and how it ties to the plan
- How the school has performed on the accountability metrics set forth in statute.¹¹

This component of the program is essential to provide transparency to the public. Figure 1.2 shows that only about half of the sampled schools have published their TSSP plan according to requirements in statute.

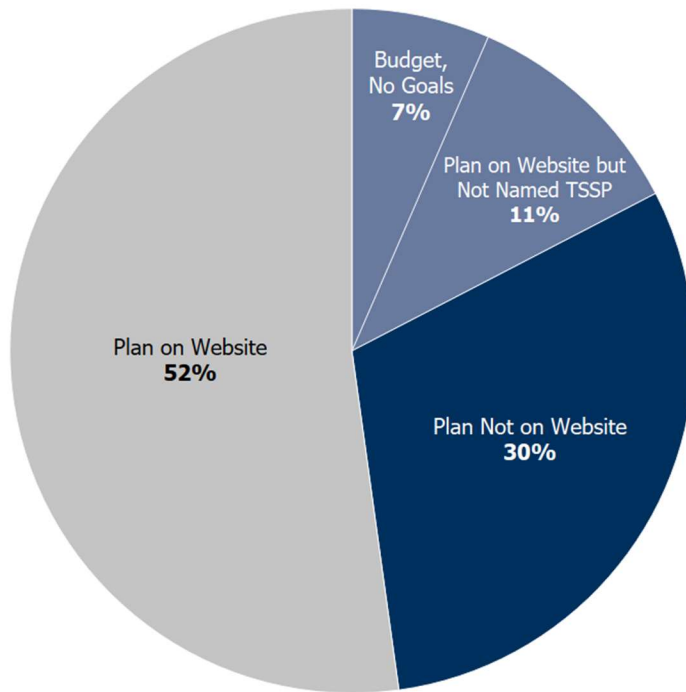
⁹ In paragraph 1.03, *Government Audit Standards*, also known as the Yellow Book, states, “Legislators, oversight bodies, those charged with governance, and the public need to know whether (1) management and officials manage government resources and use their authority properly and in compliance with laws and regulations; (2) government programs are achieving their objectives and desired outcomes; and (3) government services are provided effectively, efficiently, economically, ethically, and equitably.”

¹⁰ *Utah Code* 53G-7-1304(5)(b)

¹¹ *Utah Code* 53G-7-1306



Figure 1.2 Forty-Eight of Sampled Schools Did Not Meet All of the TSSP Requirements for School Websites. This includes 30 percent of sample schools that did not meet any of the website requirements.



Source: Auditor generated.

Figure 1.2 shows that just over half of the sampled schools met the requirement of having their TSSP plan publicly available on the school’s website. We found similar results when looking for required budget and even fewer schools providing information on their performance.

LEAs and schools that are tracking schools’ progress toward TSSP goals have no responsibility to report each school’s goals to any other entity. One interviewee at a sample LEA, when discussing TSSP, asked whether it matters how schools are performing if “no one is checking.” Regardless of how school success is determined relative to TSSP, the information should be subject to oversight or transparency.

RECOMMENDATION 1.1

The Legislature should consider requiring the Utah State Board of Education or local education agencies to ensure that schools are making the Teacher and Student Success Program information publicly available on each school’s website.



Schools Could Be Using Multiple Metrics to Determine Goal Achievement

A responsibility for an LEA governing board, concerning TSSP, is providing oversight of school performance. Most school administrators surveyed reported that their LEA checks on the school's TSSP progress. However, while schools are required to report actual expenditures and measures of program success, there is no expectation for an LEA to report TSSP performance information to USBE or the Legislature. This information could reveal further information on desired outcomes and effectiveness of the program if it was being collected and reported to USBE or the Legislature.

By comparison, the School Learning and Nurturing Development (LAND) Trust program requires a school to prepare an annual report on the prior year's plan before a new one can be submitted for the following year. TSSP has no such requirement for LEAS to report this information to the state. Many school administrators reported in the survey that their LAND Trust and TSSA plans



The results of our survey of school administrators across the state also support a need for other reporting measures of performance outside of the statewide school accountability system.

often share the same goals.¹² However, the different reporting requirements for the two programs means schools are not held to the same standard on plan reporting.

The results of our survey of school administrators across the state also support a need for other reporting measures of performance outside of the statewide school accountability system. Most survey respondents (79 percent) reported using the statewide accountability system to assess performance on TSSP goals. However, about two percent of school administrators reported using *only* the statewide accountability system to assess TSSP goal success. The remaining respondents that use the statewide system are using other measures to determine school success.

¹² The School LAND Trust Program provides financial resources to public schools to enhance or improve student academic achievement and implement a component of a district school or charter school's teacher and student success plan.



Requiring Additional Accountability Measures Could Provide More Individualized School Performance Results

One requirement expects schools to provide the public with information concerning the school’s performance relative to TSSP. Unfortunately, the performance reporting piece does not provide the public with information on a school’s success on its TSSP goals.

The following infographic shows a few school-level examples of performance on the required accountability metrics. The three examples come from schools that were included in the sample for the audit.

	School A	School B	School C
Met Threshold Points	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
≥1% Increase in Points	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Met Both Requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Source: Auditor generated from Utah School Report Card data.

This shows the performance of three Utah schools on the program’s required metrics, but there is more to tell about each school’s TSSP performance and student academic achievement. Examining schools’ TSSP-specific goals, as opposed to state-mandated metrics, can provide more information on the school’s actual performance.

- School A: An elementary school had 60 percent of its tested students making typical or better progress on Acadience Literacy at the end of the 2022 school year. The school set a TSSP goal for the 2023 school year to increase that rate to 68 percent. The school fell short of the goal, having 57 percent of its students reaching it.
- School B: A Title I elementary school set a goal of 58 percent of its students scoring proficient (on grade level) or higher on the accuracy component of Acadience Reading at the end of the 2023 school year. The school met the goal, having 65 percent of its tested students meet the benchmark.



- School C: A middle school set a goal that included improving its percent of students proficient by one percentage point for each grade level on RISE. The school met this measure in 9th grade English Language Arts and 9th grade science but did not meet it otherwise.

The School LAND Trust program requires schools to submit an annual report that includes performance on the prior year’s plan before a plan for the next school year can be accepted.

The Legislature should consider requiring a reporting of performance on individualized school goals rather than exclusively using the statewide accountability system. This could be similar to the requirement for School LAND Trust reporting, could include requiring public transparency on school TSSP goal performance, and could ensure schools are using program funds to address school goals.

RECOMMENDATION 1.2

The Legislature should consider a policy that weighs the benefits of school-specific accountability requirements for the Teacher and Student Success Program while maintaining the priority for local control over program funding.

RECOMMENDATION 1.3

If the Legislature creates additional Teacher and Student Success Program accountability measures, it should consider requiring schools to report program performance and achievement to an oversight body.





BACKGROUND

The Teacher and Student Success Program (TSSP) began in the 2020 school year after the passage of Senate Bill 149 during the 2019 Legislative General Session. A portion of the funding from this program can go towards base salary increases for educators. The remaining funds should be divided up among a local education agency's school(s) to improve school performance and student achievement. Despite the opportunity for schools to use TSSP money across many areas, most of it goes towards salaries and benefits.

FINDING 2.1

**Teacher and Student Success Program
Funds are Mostly Being Spent
Appropriately**

NO RECOMMENDATION

FINDING 2.2

**Program Implementation
Discrepancies Could Be Addressed
with Legislation**

RECOMMENDATION 2.1

The Legislature should consider a policy that weighs the benefits of incorporating additional oversight for program compliance with the impact it would have on local spending flexibility.

RECOMMENDATION 2.2

The Legislature should consider implementing a policy to limit unspent funds in the Teacher and Student Success Program.

RECOMMENDATION 2.3

The Legislature should consider requiring the Utah State Board of Education to define student incentive spending and capital expenditures in the context of the Teacher and Student Success Program.



CONCLUSION

There are minimal statutory restrictions on how TSSP funds can be spent. We, therefore, found minimal problems with program expenditures. Additionally, our analysis on spending was limited to the expenditures that have been reported by schools and LEAs. We believe there are multiple instances in which the expenditures reported do not reflect the total TSSP funding that was allocated.





Chapter 2

Most Reported Spending from the Teacher and Student Success Program Meets Limited Requirements

Based on our sample, the reported expenditures for the Teacher and Student Success Program (TSSP, or program) have largely met the requirements set forth in statute. The legislation governing this program places few restrictions on how program funding may be used, allowing schools to spend TSSP money on almost any type of education expense. This lack of restrictions on spending has provided schools with flexible opportunities to use the funds without violating statute. The money is being spent in many ways, with approximately 80 percent of reported TSSP expenditures going toward personnel costs.

In 2019, the Legislature funded TSSP with the intent to allocate monies to education at the local level. The legislatively appropriated money was designed to enable local decisionmakers to use the funding in flexible ways to improve school and student performance.



The legislatively appropriated money was designed to enable local decisionmakers to use the funding in flexible ways to improve school and student performance.

Each fiscal year, the Utah State Board of Education (USBE) allocates TSSP funds¹³ to any LEA that has submitted a program framework as required in statute.¹⁴ These frameworks vary in design, but they primarily explain the TSSP requirements for their schools and the ways in which its funds may be used.

Statute also requires schools to create a plan for their funds.¹⁵ Primarily, these contain school goals that will be addressed using the funds, and similar to the frameworks, can vary between schools and across different LEAs. Statute places few requirements or prohibitions on plans, instead offering schools and LEAs the opportunity to tailor goals according to local needs.

¹³ See *Utah Code* 53F-2-416. The Utah State Board of Education (USBE) allots money to LEAs based on each one's prior year's minimum school basic program (MSP) weighted pupil units (WPU) divided by the overall units for the state.

¹⁴ *Utah Code* 53G-7-1304(1)

¹⁵ *Utah Code* 53G-7-1305



2.1 Teacher and Student Success Program Funds are Mostly Being Spent Appropriately

The money appropriated to schools from TSSP is intended to help improve academic performance. The examples we found indicate that many are attempting to do that by increasing the number of adults working with students. School administrators reported through a survey and during interviews that they appreciate the flexibility to determine whether to spend the money for personnel, technology, learning materials, or other needs.

Teacher and Student Success Program Spending Is Primarily Used for Salaries and Benefits

In 2019, the Legislature passed Senate Bill 149, the Teacher and Student Success Act, to improve school performance and student academic achievement.¹⁶ This legislation prioritized local control of the program's funding and accountability but prohibited using TSSP funds for:

- Capital expenditures
- District administration costs
- Supplanting funding for existing public education programs¹⁷

The limited restrictions on this funding has given school administrators the opportunity to address a variety of issues using TSSP money.

Reported program expenditures highlight that much of the money is being spent on a shared need among schools across the state. In analyzing the expenditure types tied to this program, we found that need to be personnel. This includes the base salary increase mandated by statute,¹⁸ but also funding additional teaching and paraprofessional/aide positions in schools. Administrators have used non-personnel spending primarily on items such as:



The limited restrictions on this funding has given school administrators the opportunity to address a variety of issues using TSSP money.

- Supplies (Chromebooks, leveled reading books, science books, etc.)
- Curriculum (literacy intervention programs including SIPPS and 95 Percent)
- Applications (iReady)

¹⁶ *Utah Code* 53G-7-1302

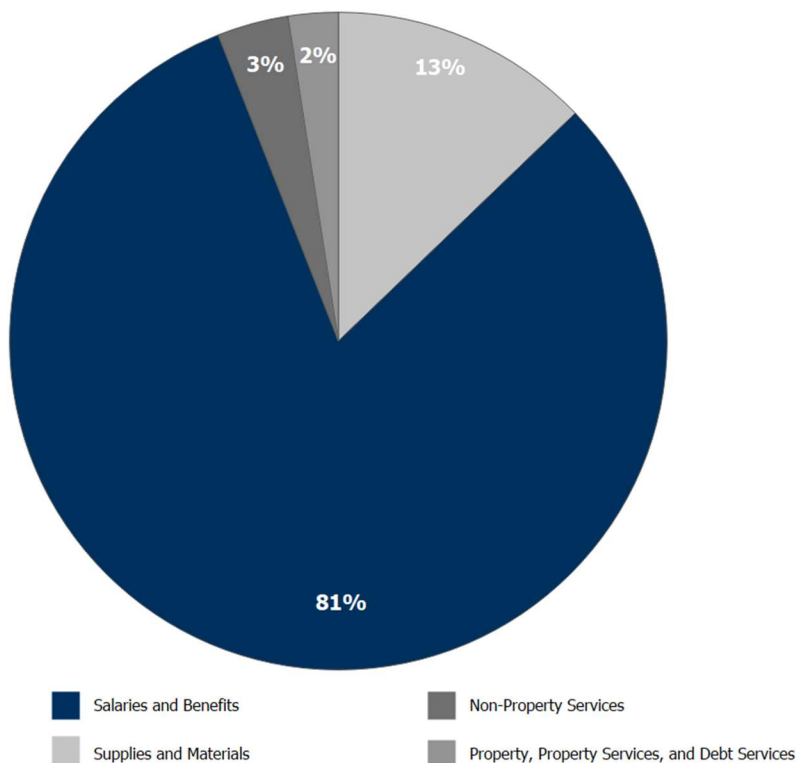
¹⁷ *Utah Code* 53G-7-1304(1)(c)

¹⁸ *Utah Code* 53G-7-1304(2)(a)



Figure 2.1 illustrates the significant allocation of program funds to salaries and benefits compared to non-personnel costs.

Figure 2.1 Reported TSSP Funds Show that Over 80 Percent of the Money has Been Spent on Salaries and Benefits. The second largest percentage of program money has gone towards supplies and materials.



Source: Auditor generated from Utah State Board of Education data.

Figure 2.1 shows that most of the TSSP funding is going towards salaries and benefits for personnel. Meetings with the school administrators at our sample schools support this finding. Some expenditures included:

- Maintaining or increasing teacher positions to target class sizes.
- Additional aides/paraprofessionals for classrooms. These aides can pull struggling students aside in real time or have set classes for students to attend to receive intervention.
- Counselors and Behavior Interventionists for addressing mental health and behavioral needs.

Schools Report that the Program’s Non-Personnel Spending Flexibility Has Allowed Them to Target Specific Needs. Administrators reported that they appreciate the flexibility TSSP funds offer them. The infographic below shows



examples of school administrators' opinions of the program's spending flexibility.



This is super helpful funding. I appreciate the flexibility allowed by it. It is making a tremendous impact.

We like that it gives our school some flexibility on where to spend funds.

I appreciate the support and flexibility given to school to meet individual needs.

The flexibility TSS(P) funding provides is a game-changer.



I like that there is some flexibility in spending. As needs arise, it allows me to use this money to meet those needs.

Source: Auditor generated based on Survey Data.

Title I Schools Could Be Spending Their Funds Differently than Non-Title I Schools, Potentially Using Title I Funding for Staffing Purposes. For example, one school reports using its Title I funds to staff additional positions in the school and then using TSSP funds for its technology needs. In another instance, we were told that extra funds available to Title I schools has resulted in instances of unspent TSSP money.

2.2 Program Implementation Discrepancies Could Be Addressed with Legislation

USBE is mandated by statute to manage the allocation of TSSP funds. Beyond that charge, however, there is little direction from the Legislature guiding USBE's role in TSSP. The duty to manage the program falls to local administrators and



There is little direction from the Legislature guiding USBE's role in TSSP. The duty to manage the program falls to local administrators and governing boards.

governing boards. USBE reports that their limited role is by legislative design, to prioritize local needs and discourage USBE from dictating the terms of the program. This program's broad legislation and lack of funding oversight means there is a potential for misuse of funds.

Utah Code requires an LEA to use up to 25 percent of its TSSP allotment towards base salary increase for



school personnel.¹⁹ The remainder of the funds are typically allotted to schools for their local use.²⁰ There are statutory exceptions that allow an LEA to allocate up to 40 percent for base salary increases.²¹

Program Fund Expenditures Vary by LEA and School

Because base salary funds are to be taken by the LEA before passing the funds to schools, we expected to see those funds recorded as LEA spending. Due to spending restrictions on district administration costs, we expected the remaining TSSP funds to be spent at the school level. However, expenditures for some LEAs indicate the salary increases have been tied to the school's TSSP allocation. In one LEA that ties all TSSP funds to the school level, the salary increases are still being managed there and not at the school level. We do not know if this is the situation in the other LEAs that tie all funds to the school level. This reporting variation makes it difficult to determine actual spending at the LEA level.



Expenditures for some LEAs indicate the salary increases have been tied to the school's TSSP allocation.

Figure 2.2 shows varying levels of spending distribution from sample LEAs that we analyzed during the audit. The first sample LEA in the figure is one with more than half of its TSSP funds reported at the LEA-level and had the highest distribution of LEA funding in our sample. Conversely, the fourth sample LEA in the figure is one that reported all program funds to the school-level, meaning no TSSP money was tied to the LEA.

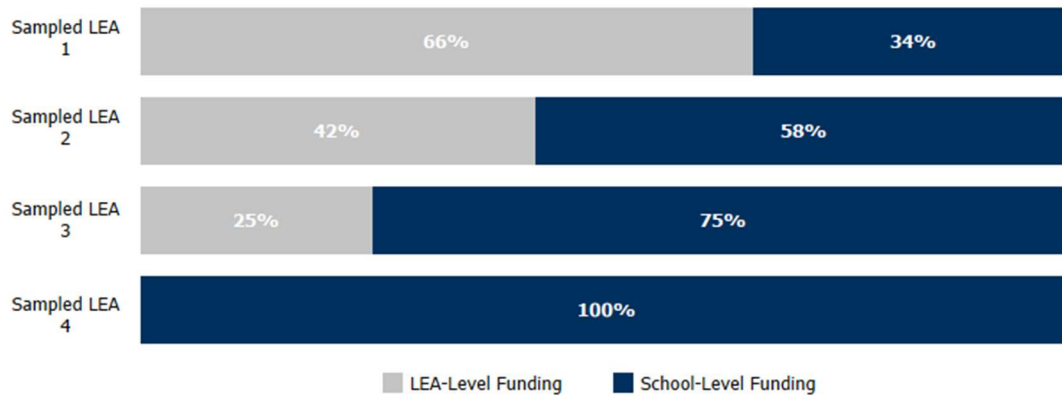
¹⁹ *Utah Code* 53G-7-1304

²⁰ The allotment available to each school is based on its' prior year average daily membership divided by the LEA's average daily membership.

²¹ OLAG Audit 2022-04 addresses the variation in how LEAs code funds. Despite statute allowing for base salary increase and LEAs confirming they are using that increase, reporting varies in whether it is tied to the LEA or school-level.



Figure 2.2 The Percentage of Program Funds Tied to LEA- and School-Level Expenditures Vary by LEA for the 2023 Fiscal Year. The graph shows the distribution of program spending for four of the audit’s sample LEAs.



*Source: Auditor generated from Utah State Board of Education data.
Note: These four LEAs were picked to demonstrate the wide range of reporting distribution among our sample. The details for all of our sample LEAs are provided in Appendix C.

Figure 2.2 brings to question how differently LEAs are reporting program funds. This topic has been covered previously by our office in a financial reporting audit released in 2022.²² These differences have made it difficult to provide specific recommendations for the program. More consistent financial reporting requirements between schools and LEAs could provide more accurate information to USBE and the Legislature.

Some Sample School Spending Violates Board Rule But Most Remains Within Board Spending Requirements

USBE staff reported to us that there was no desire to put them in an oversight role as TSSP was crafted during the 2019 General Legislative Session. Due to this, USBE has refrained from being involved beyond establishing administrative rule and distributing program funds to qualifying LEAs. Therefore, our recommendations suggest the Legislature weigh the options for a policy that implements additional spending oversight with a priority of local control of funds.

USBE has implemented certain spending restrictions through *Administrative Rule R277-927*. However, their lack of involvement in the program’s oversight means violations of that rule have gone unchecked. USBE employees have expressed concern over the lack of allowable oversight and welcome additional guidance

²² *A Performance Audit of Financial Reporting in Public Education (2022-04)*



on their role in the program. USBE prohibits the funds from being used on some things, including:

- Adult Education or preschools
- Contracted services typically handled by administrative and operational staff

We found a violation of this administrative rule in one of our sample LEAs. In



Without oversight of LEA spending for TSSP, there has been no one to call out this prohibited expense to the LEA.

this situation, the LEA allowed TSSP funding to be spent on their preschool program, despite the prohibition in administrative rule. The LEA reported they were given permission by USBE to fund preschool. However, *Administrative Rule* was changed to disallow preschool in 2020. Without oversight of LEA spending for TSSP, there has been no one to call out this prohibited expense to the LEA.

Given the Legislature's intent that TSSP funds be controlled at the local level—and the relatively few issues with unallowable spending—deciding whether to mandate additional oversight is a policy choice. Should the Legislature choose to amend statute to increase oversight, it could clarify the allowability of spending practices that appear to violate administrative rule. An increase in TSSP oversight could also limit the flexibility currently granted in statute. If the Legislature determines that the program needs more accountability, this could be done by requiring either USBE or LEAs to provide more robust oversight for violation of pertinent administrative rule.

RECOMMENDATION 2.1

The Legislature should consider a policy that weighs the benefits of incorporating additional oversight for program compliance with the impact it would have on local spending flexibility.

Unspent Program Funds Can Be Excessive

There are many LEAs in the state with unspent TSSP funds. At the end of the 2023 fiscal year, there was a balance of more than 39 million dollars of TSSP money. The total allotment for TSSP for the 2023 fiscal year neared 155 million



dollars, meaning approximately one-quarter of that amount was unused at the end of the program year.

Unspent TSSP Funds
FY2023 State Total

\$39,773,808.50

A school's funds will vary based on how many students are enrolled and programs available to it. For example, Title I schools have more funding available for use at their discretion than a school that is not Title I. With TSSP, allocations are divided up among LEAs and schools based on enrollment and membership counts, providing more money to schools with larger membership. This leads to the question of whether there are other opportunities for allocating program funds to better target the schools that can best use the money to improve school performance and student academic achievement.

A lack of financial reporting requirements for TSSP has made it difficult to track the large amount of unspent funds. The program does not limit the amount of



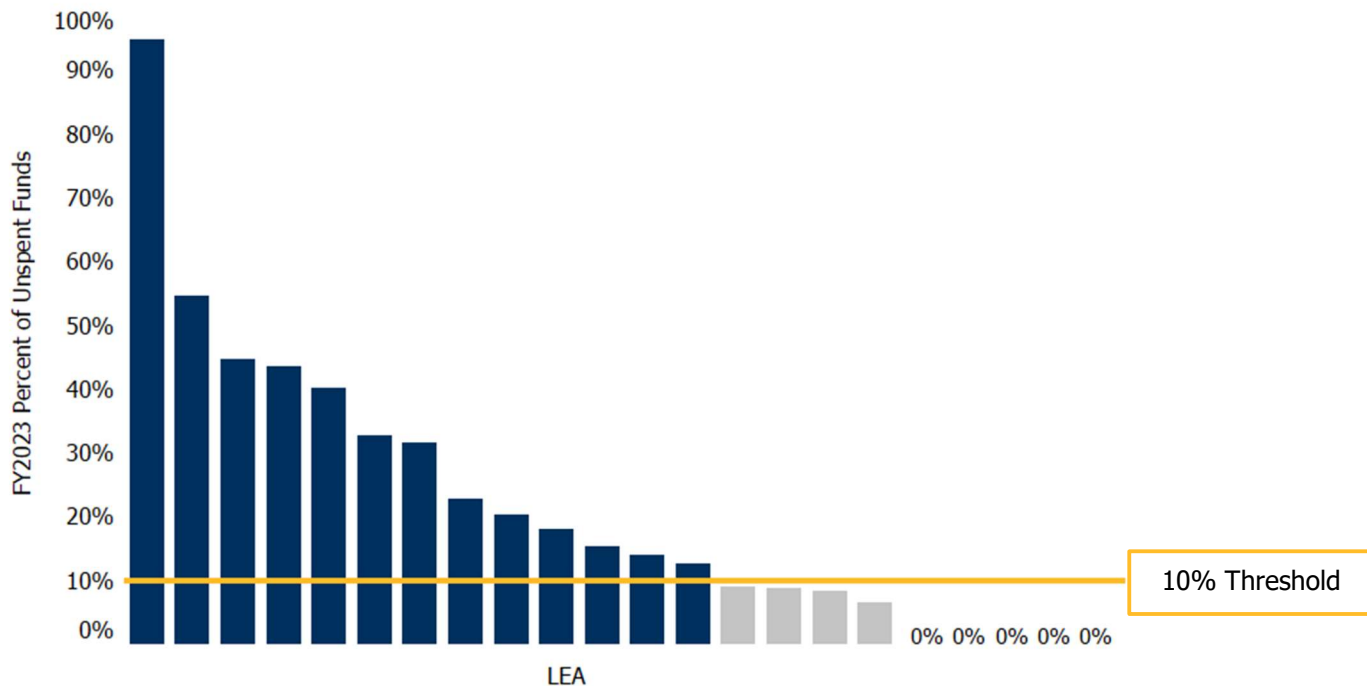
The program does not limit the amount of unspent funds that a school or LEA may accrue from year-to-year.

unspent funds that a school or LEA may accrue from year-to-year. Additionally, an LEA does not have to indicate how they intend to spend excess program funds, beyond what is included in their framework. Since the program does not allow TSSP funds to be spent on capital expenditures, it is concerning to us that there are large sums of money not being spent

during the year in which they were allotted. A similar program to TSSP—the School LAND Trust—limits program balances by implementing additional oversight on a school that has leftover funds in excess of 10 percent of their allotment for the year. The Legislature or USBE could create a similar limit for TSSP. Figure 2.3 shows some of the program's unspent funding from FY2023 by showing the totals for our audit's sample LEAs and highlighting the ones with unspent program funds exceeding 10 percent of their allotment for the year.



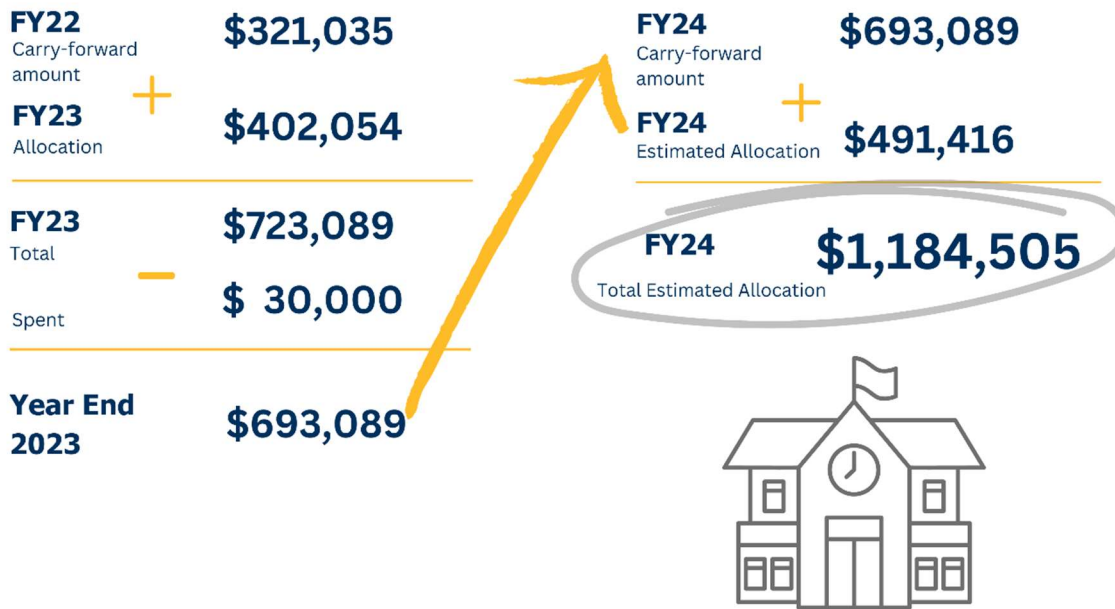
Figure 2.3 Thirteen of the Audit’s Sampled LEAs have Unspent Program Funds that Exceed 10 Percent of their TSSP Allotment for 2023. The blue bars represent the LEAs with an amount greater than 10 percent of their 2023 allotment left over at the end of the year.



Source: Auditor generated from Utah State Board of Education data.

The figure illustrates that most of the sample LEAs had excess TSSP funds at the end of the 2023 fiscal year, and a majority of those had balances greater than 10 percent of their allocation for the year. It is worth noting that there is no required training for school principals on handling TSSP funds.

Our audit also looked at the unspent funds of schools sampled within the LEAs. One school with a large student population and unspent TSSP funds is illustrated below. The school reportedly had over \$1 million TSSP funding going into Fiscal Year 2024, as shown in the infographic below.



Source: School plan provided by a sample LEA.

To the credit of the school whose program funds are displayed above, they have performed well on the TSSP requirements. This school is 1 of 17 sample schools that met both the 1 percent increase and the minimum threshold of points on Utah School Report Card (USRC). The school is, therefore, meeting the current purpose of the program while spending only a small portion of their funds.

We also received reports of Title I schools having excess program funds. This was attributed to those schools being able to use Title I and other federal money for personnel, the biggest TSSP expense. However, interviews with individuals in two different LEAs believe that the unspent TSSP funds at schools will be reduced once the extra federal funds allocated during the pandemic are gone.

RECOMMENDATION 2.2

The Legislature should consider implementing a policy to limit unspent funds in the Teacher and Student Success Program.

Different Interpretations of Appropriate Expenditures Can Be Tied to Limited Spending Opportunities for Some Schools

Utah Code outlines prohibited uses of TSSP funding, including capital expenditures. USBE’s broad definition of capital expenditures is “funds used to acquire, maintain, or upgrade physical assets like property, building, technology,



or equipment.”²³ The administrative rule then goes on to provide a non-exhaustive list of items that may be included in this definition. USBE staff also reports that each LEA has the flexibility to set its own definition for capital expenditures.

During our audit, it was clear that the different interpretations of capital expenditures between LEAs has caused some inequity in spending



One district has said that Apple TVs qualify as capital expenditures while another has reportedly encouraged the purchase of them to replace outdated projectors.

opportunities. For example, one district has said that Apple TVs qualify as capital expenditures because they will be attached to the building. A different district has reportedly encouraged schools to purchase Apple TVs with TSSP funds as a replacement for outdated projectors. With this example, some schools are either missing out on an eligible expenditure or are making a prohibited purchase depending on the definition of capital expenditures that is used.

Multiple LEAs consider capital expenditures to be any purchase over \$5,000. Still, others do not include a purchase that exceeds the dollar amount if it is going towards an order of multiple laptops or iPads.

Different Interpretations on Whether Student Incentives Are an Appropriate TSSP Spending Item Have Created Inequitable Opportunities for Schools. The audit found different interpretations of using TSSP money for student incentives. Five school administrators that were interviewed during the audit reported that they are using TSSP funds for incentives, while another reported they could not spend the money that way. One example fell between these two options and mirrored the limitation established in the administrative rule for School LAND Trust.²⁴ With that program, schools are limited to an amount spent on incentives that is less than or equal to two dollars per student per school year.



The differing definitions of specific spending categories described here have created potential inequitable spending opportunities for schools.

The differing definitions of specific spending categories described here have created potential inequitable spending opportunities for schools. While these variations are currently allowed in statute, our interviews with administrators showed that they are split on the question of statutory clarity and the potential inequality on how TSSP funds can be spent. The Legislature should consider whether the differences

²³ Administrative Rule R277-927-2(1)

²⁴ Administrative Rule R277-477-4(6)



highlighted here are hindering the success of TSSP. If so, the Legislature should consider requiring USBE to create definitions and standards specific to TSSP.

RECOMMENDATION 2.3

The Legislature should consider requiring the Utah State Board of Education to define student incentive spending and capital expenditures in the context of the Teacher and Student Success Program.



Complete List of Audit Recommendations





Complete List of Audit Recommendations

This report made the following six recommendations. The numbering convention assigned to each recommendation consists of its chapter followed by a period and recommendation number within that chapter.

Recommendation 1.1

The Legislature should consider requiring the Utah State Board of Education or local education agencies to ensure that schools are making the Teacher and Student Success Program information publicly available on each school's website.

Recommendation 1.2

The Legislature should consider a policy that weighs the benefits of school-specific accountability requirements for the Teacher and Student Success Program while maintaining the priority for local control over program funding.

Recommendation 1.3

If the Legislature creates additional Teacher and Student Success Program accountability measures, it should consider requiring schools to report program performance and achievement to an oversight body.

Recommendation 2.1

The Legislature should consider a policy that weighs the benefits of incorporating additional oversight for program compliance with the impact it would have on local spending flexibility.

Recommendation 2.2

The Legislature should consider implementing a policy to limit unspent funds in the Teacher and Student Success Program.

Recommendation 2.3

The Legislature should consider requiring the Utah State Board of Education to define student incentive spending and capital expenditures in the context of the Teacher and Student Success Program.





Appendices



A. Sample LEA and Sample School Methodology



To fully understand how the Teacher and Student Success Program (TSSP) is functioning in local education agencies (LEAs) and schools across the state, our audit team selected a sample of schools for analysis. The size of our sample is based on the feasibility and time restraints of the audit. Our audit team chose LEAs and schools to study based on the following criteria:

1. LEAs that receive more than 2 million dollars in TSSP funds were added to the sample. We then randomly selected two schools to study from those LEAs.
2. Then for LEAs with between 500,000 and 2 million dollars in allocations, we randomly selected three LEAs and two schools in those LEAs to study.
3. Additional schools were selected to study as concerns were uncovered in the sample LEAs.

In total, we studied 22 LEAs and visited 29 schools. These included schools in northern and southern Utah, in the Salt Lake and Utah Valleys, and the Wasatch Back. We visited both district and charter schools, Title I and non-Title I schools, elementary and secondary schools, as well as virtual schools.



B. Sample LEA TSSP Frameworks



Exhibit 1 – Teacher and Student Success Act Framework

LEA A Framework

School District

Teacher and Student Success Act Framework

School District will use the Teacher and Student Success Act (TSSA) funding to fulfill its mission that all students will graduate college-and-career ready.

TSSA funding will be used in the following manner:

- 25% of the funding will be used by District to increase salary and benefits for school or district certified personnel serving in an academic function according to USBE Rule R277-927.
- The remaining 75% will be distributed to schools based on the school's average daily membership (ADM) to the total ADM in the District for the previous year.

School may use the following areas to expend TSSA funds in order to improve school performance or student academic success. TSSA funds cannot supplant current allocations from District or other programs:

- Stipends for taking additional responsibilities outside the typical work assignment.
- Approximately 2.5% of school-based distribution will be eligible for stipends including benefits.
- The funds will be allocated to schools on a point system. District will provide point formula.
- Each point will be worth \$75 plus benefits.
- Principals can award points based for, including but not limited to, serving on BLTs, IPLCs, teaching before- or after- school programs, conducting the middle school play, teaching elementary classes above the district average or STEAM (science, technology, engineering, arts and math integration) projects, student club or activity advisor, or other activities within (during) or outside of the regular school day which align with the school's success plan.
- No single employee can receive more than 4.0 points (or \$300 plus benefits of \$96.42).
- Timesheets will need to be submitted to School Performance Directors who will track and monitor the stipends.
- TSSA stipends are in addition to current District paid stipends.
- Hiring additional part/full time certified school employees, including, content specialists, student emotional support professionals and education technology coaches.
- Job description must remain identical to other employees in same role.
- Human Resource hiring policies and practices must be followed.
- District policies and standards for accountability, reporting and evaluation must be followed.
- Costs of associated benefits must be covered by the school.
- Due to the annual allocation of funds, contracted employees funded by TSSA must annually sign the "Temporary Employment Agreement."
- Hiring additional hourly Educational Support Professionals (ESP) for behavior and/or intervention assistants.

Must follow standards noted in section B.

Employees cannot work more than 28 hours per week or become benefit eligible without specific approval from the Office of School Performance.

- Class size reduction strategies.
- May hire additional contracted teachers, in any state approved content above the District allocation or provided from the District's FTE cushion.
- May hire hourly instructional assistants to provide classroom support. The assistants cannot work more than 28 hours per week or become benefit eligible.
- Must follow standards noted in section B.
- Cannot displace current District programs located in the school (example: cluster units, dual immersion programs).
- Cannot require capital improvements or the re-location of portable classrooms.
- Early Childhood Education defined as grades K-3
- Align standards with District sponsored Kindergarten Supplemental Enrichment Program.
- Human Resource practices and policies must be followed.
- Before and after school programs and summer programs require District administration approval and must follow District current policies and practices. An after school tutoring program requires District approval and may offer to individual certified employees a stipend at their hourly rate for up to three (3) hours a week.
- Augmentation of existing school-based programs (Note: dual language immersion, SALTA, special education and international baccalaureate are considered District programs). This may include professional development for teachers (including content specific conferences), as well as field trips and other educational

- learning opportunities for students outside of the classroom. This may also include curriculum based supplies, consumables, textbooks, or technology.
- Vendor-sponsored curriculum programs or supplies must follow the District standard approval process.
 - Technology purchases which meet District standards.
 - Carry-over amounts should not exceed 10% of allocation.

School Plan Development Approval Process

Each school's Student Success Plan must integrate school-specific goals and criteria for improving the school's performance within the state accountability system.

- Principals must solicit SCC input from at least two separate meetings and provide applicable data.
- A school's TSSP must include a contingency expenditure plan.
- SCC members will be given opportunity to comment on success plan and process and must sign final plan.
- Principals must solicit faculty input (BLT's, Department Chairs or Full Faculty).
- Principals must solicit input from parents and should reflect demographics of the school community.
- Schools which have assistant principals must solicit input from them.
- School success plan shall document when input was received from above groups and other groups and include a summary of that input.
- Starting with the 2020-21 school year plans are to be submitted for Board approval by a date set by the Office of School Performance.
- An approved School Success Plan may be amended provided changes meet the Board framework, changes are discussed with groups noted above, and a summary of input is included with the amendment.
- The school's TSSP should be posted on the school's website.

LEA B Framework

2023-24 Teacher Student Success Act Framework

█ School Board

Board Approval Pending: January 17, 2023

Purpose

Provide school-level funding to:

- Support the implementation of the district mission and board priorities
- Enhance programs and services to students
- Enhance opportunities for teacher leadership and mentoring
- Provide opportunities for additional compensation for teachers and classroom personnel

Facilitate stakeholder involvement in the planning process by:

- Establishing a method whereby board priorities may be included in a school's plan
- Ensure the LAND Trust portions of the plan are developed by the School Community Council
- Ensure the TSSA portions of the plan are developed by the school principal with input from the school community council, school-level administrators and teachers, and parents of students at the school

Increase efficiency of operations and fiscal impact by:

- Utilizing a combined planning process for both LAND Trust and TSSA funding. Resulting plan is called *Teacher and Student Success Plan (TSSP)* or more succinctly the *Success Plan*.
- Ensuring TSSA and LAND Trust funds are spent in accordance with requirements outlined in state law and state board rule.

Annual Projected Timeline

- January
 - Principal training on TSSP process and online template
 - Principals begin developing TSSP
 - School community councils begin developing plans for school LAND Trust Program
- February-March
 - Continued plan development
- March-April
 - Open House support trainings for Community Council members writing school plans.
 - Schools submit TSSP (including LAND Trust Program plan) for district review and preliminary approval
- April 18, 2023 (Board Workshop Meeting)
 - School board required annual training regarding board responsibilities for TSSP and LAND Trust
- May 2, 2023 (Board Meeting)
 - School board receives and begins to review TSSP (including LAND Trust Program plan)
- June 6, 2023 (Board Meeting)
 - Anticipated school board approval of TSSP (including LAND Trust Program plan)

**In order to allow for early hiring, recruitment, and placement of personnel, preliminary approval may be given by school directors when TSSA and LAND Trust expenses are intended for hiring or expanding employment contracts and the expense is clearly in line with district priorities and legislative requirements.*

Plan Template

The plan template used by the school and community council will be delivered online and include components of all required school plans for the year (listed on subsequent pages of this document).

- Teacher and Student Success Plan (TSSP)
- LAND Trust Program
- Title I Plan (for Title I schools only)
- School SEL Goal(s)/Plan
- TSI Goal(s)/Plan (for schools with a designated TSI student sub-group)
- School Profile
- Narrative relative to school efforts to grow inclusivity, increase student engagement, and enhance celebration of school diversity.

Accountability

- Data for the school report card system (as well as data for many goal-level indicators) will lag behind the planning cycle for the upcoming year, so a formal report of TSSA accountability and goal-level reports will follow as a portion of the subsequent year's planning. A progress report will be included in each plan to give indication of progress.
- Goal-level Accountability: Schools will annually determine and report to the school board whether individual goals within the plan have been met.

TSSA Funding Allocation

- Utah Code Ann. 53G-7-1304 provides that an LEA may use up to 25% of TSSA funds for district-wide salary supplements for educators. These funds are allocated on the TSSA column of the district's educator salary payroll table. Remaining TSSA funds are directly allocated to schools based on student enrollment as outlined in state code.

2022-23 Teacher Student Success Plan Template

Board Approval Pending: January 17, 2023



A digital planning tool will be used for schools to prepare and submit their TSSP. The digital tool will facilitate summarization of plan data, creation and approval of amendments, state reporting, and public input, as well as provide a stable planning platform for school and district teams.

Many sections of the plan which are developed by the principal require input from community councils, staff, and other stakeholders identified in state law.

Plan Section/Element	Description	Developed By	Approved By
Section I – School Profile			
District vision & mission	Information from district strategic plan	Board	Board
School purpose	Statement about how the work of the school supports the district mission/vision	Principal	District Administration
Description of the school	Statement and data about school community, student body, staff, culture, and unique features/programs	Principal	District Administration
Section II – Needs Analysis			
Notable achievements	Statement of awards, recognitions, and designations the school has received	Principal	District Administration
Areas of recent improvement	Statement and data about recent improvement in learning outcomes	Principal	District Administration
Areas of needed improvement	Statement and data identifying areas where the school needs to improve learning outcomes Statement of efforts currently underway, goals and future plans to create a safe, supportive, culturally responsive learning environment in all classrooms.	Principal	District Administration

Section III – Progress Report			
Prior year status report	Statement and data about the status/accomplishment of the prior year goals	Principal	District Administration
Current year progress report	Statement and data about progress toward the current year goals	Principal	District Administration
TSSA funding projection	Projected spending of current year TSSA funding (to project and minimize carryover)	Principal	District Administration
LAND Trust funding projection	Projected spending of current year LAND Trust funding (to project and minimize carryover)	School Community Council	District Administration
Section IV – Next Year’s Teacher and Student Success Plan			
Goals, action plans, and measurement plans for TSSA, LAND Trust, SEL, and TSI	Statement of school improvement goals, action plans, and measurement plans (including linkage to district strategic plan goals)	Principal <i>(with input from stakeholders)</i>	Board
TSSA planned expenses	Statement of planned TSSA expenditures in support of action plans and school goals.	Principal <i>(with input from stakeholders)</i>	Board
LAND Trust planned expenses	Statement of planned LAND Trust expenditures in support of action plans and school goals	School Community Council	Board
Additional LAND Trust goals	If a community council determines there should be academic goals in addition to the school plan goals, they can establish goals specific to the LAND Trust portion of the plan	School Community Council	Board

Section V – Additional Information			
Additional TSSA Questions	<p>Questions summarizing TSSA plan and indicating school intent on board priorities listed below:</p> <ul style="list-style-type: none"> • Additional contract day for teachers • Teacher leadership opportunities 	Principal <i>(with input from stakeholders)</i>	Board
Additional LAND Trust questions	Section of questions required for LAND Trust compliance by USBE	School Community Council	Board
School Community Council Approval	Details on community council participation and approval in LAND Trust program development	School Community Council	Board
Additional Items for Title I Schools	Section of questions required for Title I school compliance by USBE	Principal	District Administration

Agenda Item Details

Meeting	Mar 12, 2024 - Board Meeting
Category	9. Policies
Subject	F. Teacher Student Success Act: Framework Update
Access	Public
Type	Action
Recommended Action	The district recommends approval.

Public Content

[Proposed update to the \[REDACTED\] TSSA Framework](#)

Current [REDACTED] TSSA Framework - Adopted on August 8, 2023

[Utah Teacher Student Success Act Requirements](#)

FY24 [REDACTED] TSSA Framework

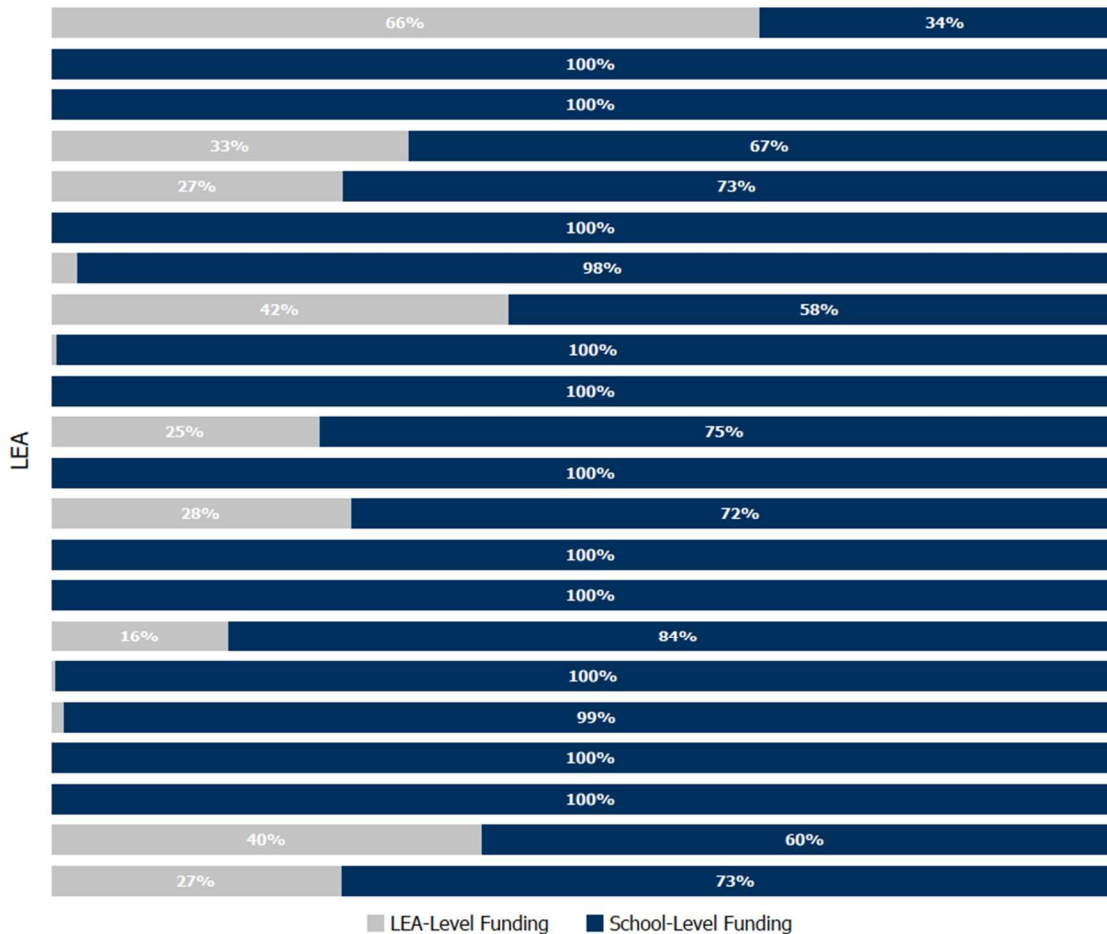
- Stakeholder Input
- Accountability system - Measurable Indicators
- Board approval with Trustland Plans
- District Framework
 - 25% teacher salaries/benefits
 - Up to 15% to Support School Level Teaching and Learning
 - Positions not supported through other funds
 - District Services Personnel (Social Worker)
 - Resources not supported through other funds
 - Meets current budget requirements established by the Board and Superintendent
 - Two Days of Professional Learning each year (Teacher Bootcamp)
 - Principal determined for the remaining amount

**C. Percentage of Program Funds Tied to
LEA- and School-Level Expenditures**



Figure 2.3 found in Chapter 2 of this report showed Teacher and Student Success Program (TSSP) spending distribution for four of the sample LEAs. The graph showed the percentage of program expenditures tied to each LEA compared to its schools. The four LEAs shown in Figure 2.3 were only some of the sample LEAs but demonstrate the wide range of reporting distribution that we found among our sample. All 22 of the sample LEAs are included in Figure C.1 below.

Figure C.1 The Percentage of Program Funds Tied to LEA- and School-Level Expenditures for the 2023 Fiscal Year. The graph shows the distribution of program spending for the audit’s sampled LEAs.



Source: Auditor generated from Utah State Board of Education data.
 *Note: The labeled percentages are rounded to the nearest whole number.





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