

A Performance Audit of the

Utah Schools for the Deaf and the Blind

USDB's Governance and Strategic
Planning Must Improve

Office of the Legislative
Auditor General

Report to the UTAH LEGISLATURE



LEGISLATIVE AUDITOR GENERAL



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November, 12, 2025

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Performance Audit of the Utah Schools for the Deaf and the Blind” [Report #2025-22].

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.

[Utah Code 36-12-15.3\(2\)](#) requires the Office of the Legislative Auditor General to designate an audited entity’s chief officer. Therefore, the designated chief officer for the Utah State Board of Education is state superintendent Molly Hart. Dr. Hart has been notified that they must comply with the audit response and reporting requirements as outlined in this section of *Utah Code*.

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,

Kade R. Minchey, CIA, CFE

Auditor General

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PERFORMANCE AUDIT

UTAH SCHOOLS FOR THE DEAF AND THE BLIND



KEY FINDINGS

- ✓ **1.1** USDB Needs More Oversight Than the State Board of Education Has Provided
- ✓ **2.1** USDB Can Improve Its Strategic Planning to Focus Better on Academic Achievement



RECOMMENDATIONS

- ✓ **1.1** The Utah State Board of Education should adopt a centralized data management system for USDB with proper system controls and adopt automated data management strategies where possible.
- ✓ **1.2** The Utah State Board of Education should coordinate with the Utah Schools for the Deaf and the Blind to identify the best option for reconciling data sources.
- ✓ **1.3** If the Legislature decides to change the governance structure of the Utah Schools for the Deaf and the Blind, we recommend that it consider specific characteristics of governance and optimize for increased time, attention, and expertise.
- ✓ **2.1** The Utah Schools for the Deaf and the Blind should identify benchmarks and report relevant comparisons of its assessment data in its annual reports to support policymaking and strategic planning at all levels of the organization.
- ✓ **2.2** The Utah Schools for the Deaf and the Blind should adopt an Educational Benefit Review process to ensure a proper focus on students' educational achievement.

AUDIT REQUEST

In April 2025, the Legislative Audit Subcommittee requested a systemic audit of the Utah Schools for the Deaf and the Blind (USDB) to address longstanding financial, governance, and data reliability concerns.

BACKGROUND

The Utah Schools for the Deaf and the Blind (USDB) serves students with disabilities and children across the state who are deaf and/or blind. In recent decades, USDB has experienced problems with capital facilities, finances, and administration. Given recent financial and other challenges at USDB, our audit evaluates governance and oversight by the Utah State Board of Education, as well as data management and measurement of academic achievement at USDB.

 **REPORT
SUMMARY**

USDB Needs More Oversight Than the State Board of Education Has Provided

The Utah State Board of Education has not adequately governed USDB. In recent decades, USDB has repeatedly experienced problems with capital facilities, finances, data management, and administration. USDB needs more oversight to avoid repeating these same issues in the future.

The Legislature can decide whether to further change USDB's governance structure. If so, the Legislature should ensure the new structure optimizes for proper time, attention, and expertise to avoid repeating decades of mismanagement.

USDB Can Improve Its Strategic Planning to Focus Better on Academic Achievement

USDB's strategic planning should recognize that its most important priorities are student growth and academic achievement. Over the last five years, USDB's campus students have consistently achieved under 15 percent proficiency on standardized assessments.

USDB students may not achieve the same level of proficiency as their peers without disabilities. Nevertheless, we believe that USDB can implement best practices, including Educational Benefit Reviews (EBRs), to strengthen the focus on educational benefit and academic improvement.

Other Governance Structures Could Be Considered to Improve Oversight at USDB

The Legislature, the State Board, and the current USDB interim superintendent have each introduced governance and management changes within the last year at USDB. While we cannot evaluate the effectiveness of these changes because they are so recent, Chapter 1 discusses principles and characteristics of governance that may address weaknesses in USDB's governance.

Key Characteristics of Governance

1. Ultimate Governing Authority
2. Size of Governing Body
3. Composition of Governing Body

Optimize For

- Time
- Attention
- Expertise

To Avoid

- Financial errors
- Budgeting mistakes
- Inaccurate reporting

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Introduction

In response to budgeting and financial issues in recent years, the Legislature and the Utah State Board of Education (USBE or the State Board) have made governance and management changes at the Utah Schools for the Deaf and the Blind (USDB). While financial problems at USDB go back at least as far as 1993, recent issues have brought renewed attention to USDB and led to oversight actions by USDB’s governing bodies.

USDB serves students with disabilities across the state who are deaf and/or blind. The statewide service model and its students’ needs create a local education agency (LEA) unlike any other in the state.

The Legislature and USBE Have Taken Action to Improve USDB Governance and Management

USDB’s governing entities have recently acted to begin to address weaknesses and resolve problems at USDB. We will discuss the specifics of the financial and management problems that led to these actions in Chapter 1. The oversight bodies have taken the following steps in 2025 to make changes to governance and management and start clarifying roles.

Jan	The State Board established a standing committee to oversee USDB.
Mar	The Legislature directed the State Board to review USDB and report back.
Apr	The Legislature and the State Board prioritized audits of USDB.
May	The State Board created a working group to address the Legislature’s concerns.
Jul	The Legislature adjusted USDB’s governance structure.

Source: Auditor Generated based on USBE board meeting minutes, legislative committee meeting minutes, and statute.

The State Board also recently introduced an interim management structure under USDB’s interim superintendent. This change resulted in a newly appointed



Interim Assistant Superintendent of USDB under the direction of the State Superintendent of Public Instruction.¹

Unlike Other LEAs, the State Board Governs USDB Directly

The State Board is responsible for 1) administrative leadership of USDB by appointing superintendents, and 2) policy governance at USDB. The State Board is also responsible for “general control and supervision” of Utah’s entire public education system.² Essentially, the State Board governs USDB at both the statewide system and LEA levels. Chapter 1 addresses some of the challenges that come with this dual governance role.

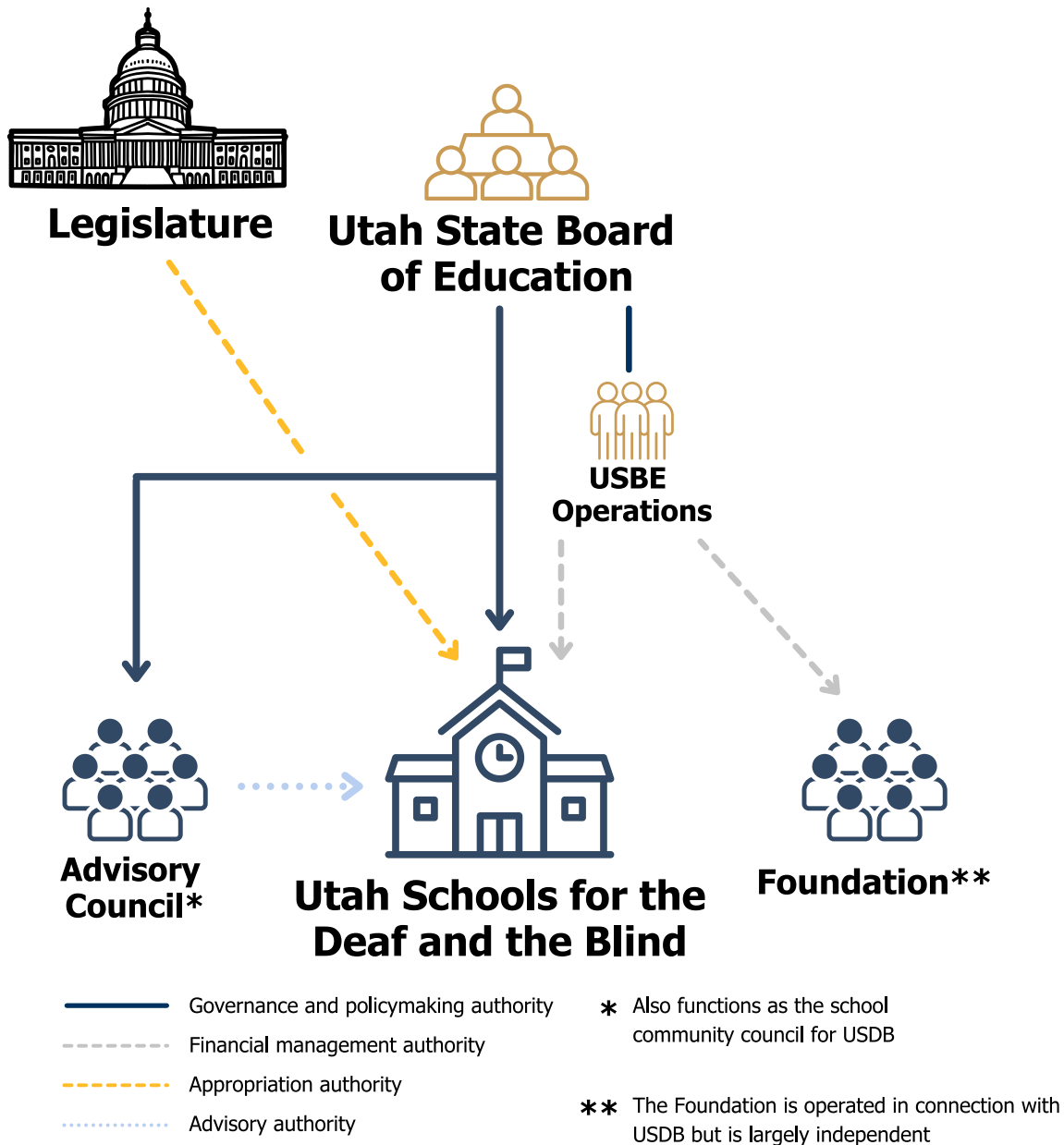
During the 2025 General Legislative Session, the Legislature Gave USBE Increased Oversight of USDB. To address management and financial problems, the Legislature passed House Bill 537 in 2025, adjusting USDB’s governance structure. The USBE agency will now directly manage USDB finances, including budgeting.³ The figure on the next page shows the current high-level structure of USDB governance and management. The State Board is responsible for the administrative leadership and policy governance of USDB. The Legislature has authority for education in Utah. Unlike with other LEAs, the Legislature directly appropriates USDB funding, including for facilities.⁴

¹ The Interim Assistant Superintendent was appointed by and reports directly to the Deputy Superintendent for Student Achievement. This structure is made possible by *Administrative Rule* R277-800-3.

² **Utah Constitution**, Article X, Section 3 [State Board of Education.]

³ USBE Financial Operations staff is responsible for overseeing financial operations at USDB, under the direction of the Deputy Superintendent of Operations, who reports directly to the State Board.

⁴ Unlike other LEAs, USDB does not participate in the Minimum School Program (MSP) and receives direct appropriation from the Legislature, meaning that USDB participates in a legislative funding request process. Additionally, USDB has no taxing authority, cannot bond for capital projects, and is exempted from the Public Education statute governing LEA school construction.



Source: Auditor generated from **Utah Code**, Administrative Rule, and USBE policies.

After House Bill 537's passage, USDB is no longer an independent education agency with State Board governance. USDB retains its status as a public education agency, but it is now within the organization of the State Board. However, USDB is not a USBE program. While current statute does not give the



state superintendent any governance or operational authority over USDB, the State Board has delegated that authority in *Administrative Rule*.^{5, 6}

USDB Serves Children with Specialized Disabilities from LEAs Across the State

USDB serves a small segment of the state’s total student population with three rare and specialized disabilities: deaf/hard of hearing, blind/visually impaired, and deafblind. They serve these students on both USDB campuses and in students’ home LEAs.^{7, 8} Almost every student at USDB has one of these rare, specialized disabilities that require an increased level of education services.⁹ In contrast, only 13% of students in the state’s mainstream LEAs have any disability at all. USDB operates four campuses across the state. Campuses provide an educational environment for deaf and blind children with more intensive needs than can their home LEA can purportedly provide. USDB may be named a designated LEA and be responsible for all aspects of a student’s education, but it’s never considered a student’s home LEA.¹⁰

Audit Efforts Jointly Address Many Concerns; the State Board’s Working Group Addressed Additional Issues

The Legislature and USBE both prioritized USDB audits in April 2025. We have coordinated closely with USBE’s Internal Audit Department (IAD); IAD’s findings have contributed significantly to our audit.¹¹ While IAD’s findings focus on specific issues with management competence, finances, etc., our audit looks at the bigger picture of USDB.

⁵ By statute, the State Board-designated USDB superintendent is not subordinate to the state superintendent. Please see the LRGC legal opinion in Appendix B for a discussion of the superintendent roles and limitations.

⁶ *Administrative Rule* R277-800-3

⁷ USDB provides student services to children from preschool to post-high school (ages 3 to 21). Early intervention services are provided to infants and toddlers from birth to age 3.

⁸ The home LEA—statutory “LEA of record”—is the school district of residence (see *Utah Code* 53E-8-102(16)).

⁹ The relevant exceptions are siblings and staff’s children without disabilities attending alongside students with sensory disabilities.

¹⁰ The LEA of record remains a key participant in education decisions, even when a student enrolls at USDB campuses.

¹¹ See Appendix C for the audit brief of IAD audit No. 25-04 *Utah Schools for the Deaf and the Blind Audit*.



- 1 Offers options for improvements to governance and its structure
- 2 Clarifies the nature of USDB and its place within the state's public education system
- 3 Recommends that USDB improve its focus on student growth

The working group convened by the State Board earlier this year examined issues this audit does not address, such as funding models and service provision structures.



CHAPTER 1 Summary

USDB's Governing Body Has Not Been Sufficiently
Involved at USDB, Leading to Challenges



BACKGROUND

According to statute, the Utah State Board of Education (USBE or the State Board) governs the Utah Schools for the Deaf and the Blind (USDB). Under the State Board's governance, USDB has repeatedly experienced problems with capital facilities, finances, and administration over recent decades.

FINDING 1.1

**USDB Needs More Oversight Than
the State Board of Education Has
Provided**

RECOMMENDATION 1.1

The Utah State Board of Education should adopt a centralized data management system for the Utah Schools for the Deaf and the Blind with proper system controls and adopt automated data management strategies where possible. This should ensure greater data reliability and better decision making at the Utah Schools for the Deaf and the Blind.

RECOMMENDATION 1.2

The Utah State Board of Education should coordinate with the Utah Schools for the Deaf and the Blind to identify the best option for reconciling data sources.

RECOMMENDATION 1.3

If the Legislature decides to change the governance structure of the Utah Schools for the Deaf and the Blind, we recommend that it consider the provided characteristics of governance and optimize for increased time and attention. This should help prevent financial and management issues from reoccurring.



CONCLUSION

The State Board has not given enough time and attention to USDB, leading to reoccurring financial and management problems. The Legislature can decide whether to further change USDB's governance structure. If so, the Legislature should ensure the new structure optimizes for proper time, attention, and expertise to avoid repeating decades of mismanagement.





Chapter 1

USDB's Governing Body Has Not Been Sufficiently Involved at USDB, Leading to Challenges

The governance structure of the Utah Schools for the Deaf and the Blind (USDB) has repeatedly allowed insufficient oversight. According to statute, the Utah State Board of Education (USBE or the State Board) governs USDB, and the State Board has not consistently devoted sufficient time to governing operations. USDB's governing body should give time and attention to meaningful governance. The student population should have proper support for long-term learning and academic achievement. This chapter will primarily address governance issues and provide a menu of options for the Legislature to consider if it wants structural change for USDB.



USDB's governing body should give time and attention to meaningful governance. The student population should have proper support for long-term learning and academic achievement.

1.1 USDB Needs More Oversight Than the State Board of Education Has Provided



The State Board has not adequately governed USDB, leading to decades of recurring financial issues.

USBE has not adequately governed USDB over time. Under the State Board's governance, USDB has repeatedly experienced financial and other problems over recent decades. USDB's problems have occurred in part because of its inadequate board governance structure, in addition to inattentive governance and bad management. In considering potential changes to

the structure of USDB's governing board, policymakers should ensure that the proper time, attention, and expertise are in place to avoid repeating decades of mismanagement.

Insufficient Oversight Has Allowed USDB's Problems for Decades

USDB Has Repeatedly Managed its Finances Poorly for Decades. Through multiple audits since 2004, our office and others have found instances of USDB financial and other management problems. Our 2004 audit found problems as early as 1993. The figure below highlights problems over decades and over multiple administrations, including furloughs, overspending, embezzlement, and misreporting on financial statements.



Former USDB Superintendent's Administration



Because of poor financial management and reporting under the former USDB superintendent's administration, staff at the USBE agency have had to intervene with USDB's business office to resolve financial issues.¹² In 2023, the Governor's Office of Planning and Budgeting contacted USBE with concerns about USDB's fund balances. USBE Operations staff intervened and corrected inaccuracies over five years from 2018 to 2023. Despite the USBE agency's intervention, USDB ended fiscal year 2025 with a \$1.5 million deficit. USBE Operations staff has stepped in again to correct USDB's finances.

Despite USBE's and other sporadic state interventions over the years, USDB finances continue to have problems. A recent report from USBE's Internal Audit Department (IAD) found that USDB had inappropriately

Mingled its restricted funds

Overcharged LEAs for services

Hired staff with one-time funds

Failed to draw down almost \$1 million in state funds and federal grants across 6 years

Source: Auditor generated based on IAD's audit report.

¹² USBE's Operations staff has assumed the responsibility for USDB's financial operations, according to current statute. Past USBE staff interventions occurred prior to July 1, 2025, while USDB was still considered an independent education agency. While independent, USDB had its own business office staffed by the USDB superintendent. During this time, USBE staff had no responsibility outside of the state board directing intervention or assistance.



Rather than provide adequate financial oversight, it appears that the State Board has historically involved itself sufficiently only to address emergencies.

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USDB Was Poorly Managed Over Many Years. The prior administration had various problems. In the timeline on the previous page, the former USDB superintendent presided over all issues from 2013 to 2025. In 2022, the State Board sent a letter expressing their concern that the superintendent was not

effectively communicating key information to them. USDB continued to experience data and finance issues, including overspending. IAD's report also suggested that "unreliable reporting" from administrators may have obscured information for board governance.



The former USDB superintendent presided over all issues from 2013 to 2025.

The former USDB superintendent's inexperience likely contributed to issues at USDB. In 2013, the State Board hired the former superintendent, who had little to no experience in education administration or in deaf and blind education. While not required in *Utah Code* or *Administrative Rule*, having relevant qualifications for the position improves competence, which is a best practice for effective management.

A prolonged history of management concerns across multiple administrations also suggests that the State Board has not sufficiently acted in its governing responsibility. The State Board is responsible for appointing competent administrators and for holding administrators accountable. As stated in our *Best Practice Handbook*,

"Governance refers to the structure, actions, and processes of the highest leadership level of the organization. The governing body possesses utmost authority, which demands an equal level of accountability."¹³

The State Board "broadly directs the organization's activities and holds senior management responsible." The State Board has struggled to fulfil this role consistently.

¹³ *The Best Practices Handbook: A Practical Guide to Excellence For Utah Government* (Report No. 2023-05). Pages 3 and 6. Office of the Legislative Auditor General.

https://pf.utleg.gov/olag/reports/audits/2023/2023-05/b9a5ce47-4380-4ea1-80f6-62af1804ee4d/2023-05_RPT.pdf



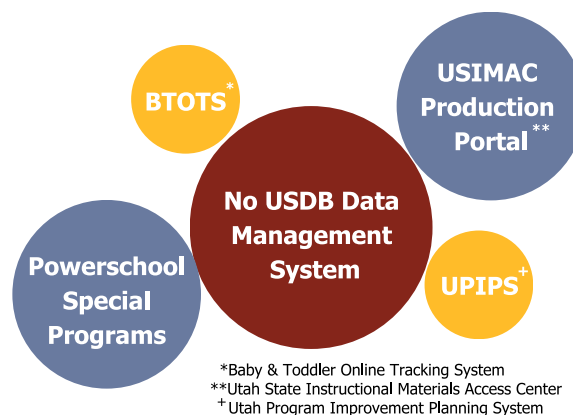
USDB Data Is Unreliable and Inaccurate. IAD determined that USDB’s monthly and annual data is unreliable and inaccurate. USDB administration reported to IAD that it verifies the data in its annual reports to ensure reliability. Despite the administration’s assurance, IAD could not verify 33 percent of the data points they reviewed. Other IAD findings indicated system-wide data problems. This is concerning and suggests a systemic issue with USDB’s data environment.



USBE’s Internal Audit Department found that USDB’s data is unreliable and inaccurate.

Unreliable data reporting creates distrust and impacts USDB and its ability to operate. For example, the Legislature held back about \$29 million previously appropriated for USDB facilities in part because of concerns about unreliable data. Furthermore, two Legislature-commissioned independent studies used USDB’s questionable data in an attempt to determine facility needs—casting doubt on their conclusions.

USDB Does Not Have a Central Data Management System for All Its Student Enrollment and Services Data. USDB couldn’t provide student and services data for its outreach program when we asked for it. USDB administrators had to create a centralized data spreadsheet with this information. Though the information was helpful, it is concerning that no centralized database existed in the first place.¹⁴ We believe that the lack of a centralized data management system contributed to the doubt and distrust of policymakers.



Source: Auditor generated based on conversations with USBE Data and Statistics staff.

USDB uses and interacts with several information systems in its role as a deaf/blind service provider (as shown in the figure on the right). Despite this, USDB does not have a centralized system to manage its own significant data management needs in one place.

We believe that USDB should adopt a centralized data management system with automated data management strategies to account for all students and programs where possible. An accurate, reliable data system will likely improve decision-

¹⁴ The use of manual spreadsheets creates a higher risk of error; IAD recommended caution with using spreadsheets.



making at all levels of management and governance and help rebuild the trust of policymakers.

RECOMMENDATION 1.1

The Utah State Board of Education should adopt a centralized data management system for the Utah Schools for the Deaf and the Blind with proper system controls and adopt automated data management strategies where possible. This should ensure greater data reliability and better decision making at the Utah Schools for the Deaf and the Blind.

USDB and USBE Enrollment Data Do Not Reconcile. There is a systemic data gap between USBE and USDB data systems for classifying and counting students with disabilities. This discrepancy complicates the reconciliation of enrollment counts. We believe this information asymmetry has contributed to policymakers’ distrust of USDB data. We also noted this gap in our 2023 audit.^{15,16}

USBE data comes from local education agencies (LEAs). LEAs assign a disability classification to their students with disabilities, including to their deaf and blind students who receive USDB outreach services. USBE’s system cannot flag these outreach students if an LEA classifies that student as an ambiguous category, such as Other Health Impairment (OHI) or Multiple Disabilities (MD).¹⁷ Additionally, many outreach students receive deaf/blind services under 504 Plans, for which USBE has no data.¹⁸

Student Disability Classifications

Student 1	OHI
Student 2	DHH
Student 3	MD
Student 4	DB
Student 5	VI
Student 6	504

Possibly Not Counted

Likely Counted

Source: Auditor generated based on conversations with USBE SPED officials.

These limitations impact USBE’s ability to verify reported student enrollment for USDB’s largest program: outreach services.¹⁹ The figure above demonstrates possible miscounting of students receiving USDB services due to USBE’s limited information. USBE should coordinate with USDB to

¹⁵ *Performance Audit of Space Utilization by the Utah Schools for the Deaf and the Blind* (Report No. 2023-03). Office of the Legislative Auditor General.

¹⁶ The USBE data team is reportedly considering options for addressing this limitation in the state’s education data systems.

¹⁷ The other classifications in the figure on the right are Deaf/Hard of Hearing (DHH), Deafblind (DB), and Visually Impaired (VI).

¹⁸ Section 504 of the Rehabilitation Act of 1973 directs 504 plan services, which require accommodations and equal access to public education for individuals with disabilities.

¹⁹ The outreach program accounts for about 76 percent of USDB’s school age population.



reconcile student enrollment counts. This partnership will likely improve data quality and address legislative concerns about the reliability of USDB student enrollment counts.

RECOMMENDATION 1.2

The Utah State Board of Education should coordinate with the Utah Schools for the Deaf and the Blind to identify the best option for reconciling data sources.

The State Board Has Not Given USDB Adequate Time or Attention

Two main responsibilities for governing boards are strategic planning and policy making. The State Board has not been adequately involved in either of these essential guiding activities. To be appropriately involved in these as well as other aspects of governance, the State Board must devote more time and attention to USDB.

The State Board Has Not Historically Involved Itself in Strategic Planning at USDB. As USDB's governing board, the State Board should provide overall guidance, which critically includes overseeing a strategic focus on the learning and academic growth of its unique student body with sensory loss disabilities. While student growth is present in current USDB strategic plans, those plans need improvements. Chapter 2 will discuss ways USDB could improve its focus on long-term student learning and academic achievement and avoid risk of misalignment in the two schools' strategic plans.

The State Board has not historically prioritized its strategic planning responsibilities for USDB. In fact, the State Board only passively participated in strategic planning and failed to establish a USDB-wide strategic plan. It has also not included USDB in its USBE-wide strategic plan.

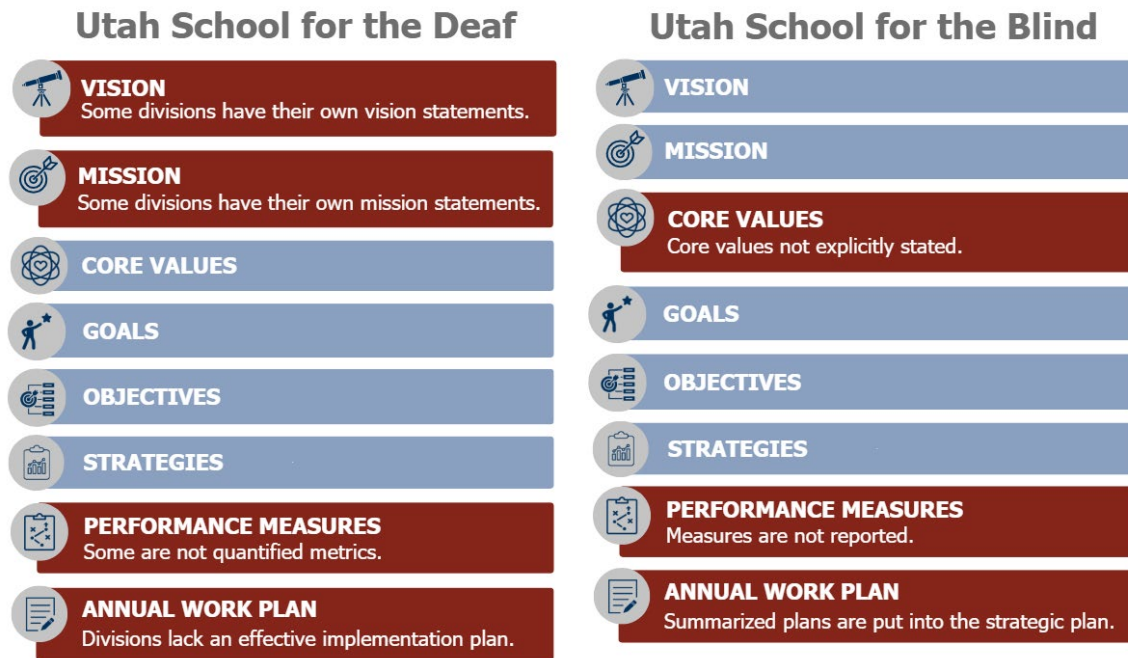
With little direction from the State Board or the former USDB superintendent, the School for the Deaf (USD) and the School for the Blind (USB) have created their own strategic plans. USDB associate superintendents have presented their school's respective strategic plans to the State Board multiple times in the past ten years, but the State Board did not actively approve them. We analyzed these strategic plans and identified needed improvements in the figure on the next page.



As USDB's governing body, USBE has not historically prioritized its strategic planning responsibilities for USDB and has not established a USDB-wide strategic plan.



Figure 1.1 The Utah Schools for the Deaf and the Blind Strategic Plans Need Improvement to Reflect Best Practices. The elements in red indicate need for improvement. The State Board should be involved to ensure that USDB strategic plans are aligned with each other and according to best practices.



Source: Auditor generated based on the Governor's Office of Planning and Budgeting (GOPB)'s Strategic Planning Guide and strategic plan documents.

Individual divisions within USD have their own mission and vision statements, which can create a risk of misalignment at the school level. Meanwhile, USB's five-year strategic plan is on year six of implementation and lacks school-wide values, performance measures, and an annual work plan.²⁰

In any organization, the governing body is responsible for defining a vision, mission, and goals and for ensuring that effective and timely strategic plans are in place. However, the State Board has not adequately set a mission or vision for USDB, while the two schools have set their own. We couldn't identify any instance in the last ten years when the State Board voted to approve either strategic plan. This can create the risk of mission misalignment at USDB.

²⁰ The Utah School for the Blind (USB) associate superintendent uses division improvement plans to make small adjustments to the existing strategic plan. USB has no set timeline for creating a new five-year strategic plan.



USBE should oversee USDB's strategic planning to ensure the strategic plan focuses on long-term student learning and academic achievement.

It appears that external parties and USDB staff currently drive strategic planning. Our office's *Best Practices Handbook For Student Achievement in Public Education* encourages stakeholder input and feedback. However, USBE—the governing body—should “oversee the development of a vision, mission, and goals” that focus on student learning and that administrators then use to develop a strategic plan.²¹ As USDB's school board, the State Board should direct and oversee strategic planning at USDB, not staff or external parties.

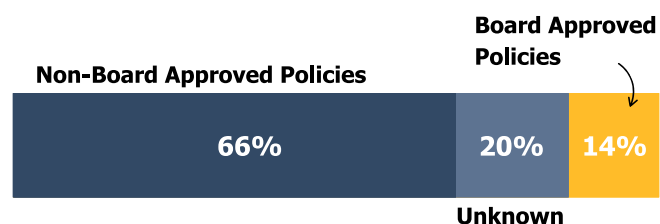
We are not claiming that USDB's two existing strategic plans do not focus at all on student learning and academic achievement. But the State Board must prioritize its responsibility setting the mission and vision for USDB that ensures a USDB-wide focus on student learning and academic achievement.



Policymaking is a primary role of a governing body. USBE has approved only 14 percent of USDB's policies.

The State Board Has Not Adequately Prioritized Policymaking at USDB. The State Board has actively made changes to USBE's *Administrative Rules* for USDB in recent years. However, in the last ten years, the State Board had not prioritized adopting or updating policy for USDB. Our review of USDB policies found that the State Board has approved few

of USDB's total policies. Lacking State Board involvement, USDB administrators have independently drafted and authorized 66 percent of USDB's total policies.²² This level of oversight is concerning. As the governing body, USBE should set broad policy, and management should direct operations. The State Board is not adequately fulfilling its crucial policymaking responsibility.



Source: Auditor generated based on analysis of USDB policy documents.

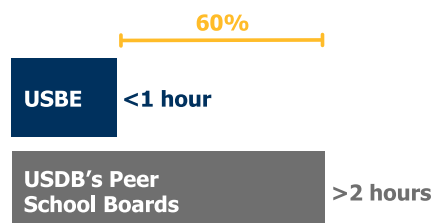
²¹ *The Best Practice Handbook For Student Achievement in Public Education* (Report No. 2025-13). Office of the Legislative Auditor General. Page 8.
https://pf.utleg.gov/olag/reports/audits/2025/2025-13/de2ec26b-d95e-491e-93d1-241dcb7a579d/2025-13_RPT.pdf

²² We could not verify whether USDB administrators or the State Board approved 20 percent of policies.



The State Board Has Devoted Limited Time and Attention to USDB. IAD reports that the State Board’s dual role has created a challenge. In fact, we found that the State Board has allocated less than five percent of its monthly meeting time in the last five years toward governing USDB. This percentage equates to less than an hour each month discussing USDB. In comparison, school boards in USDB’s peer districts allocated an average of about 60% more time to govern their school district.²³ USDB serves a unique population of students who have highly specialized needs, whereas USDB’s peer districts serve mostly mainstream students. It is concerning that the

Monthly Time and Attention Boards Spent Meeting



Source: Auditor generated based on analysis of board meeting minutes.



The State Board historically allocated less board meeting time than peer districts. After the establishment of the standing committee in January 2025, the Board has more than doubled its board meeting time dedicated to USDB governance.

State Board historically allocated less board meeting time to USDB than peer district boards allocated to their districts. The State Board has more than doubled its average board meeting time dedicated to USDB governance after the establishment of the standing committee in January 2025.²⁴

Other Governance Structures Could Improve Oversight at USDB

The Legislature, the State Board, and the current interim superintendent have all introduced governance and management changes within the last year at USDB.

- The Legislature passed HB 537, making USDB a subdivision of the State Board and requiring the State Board to administer the financial operations of USDB.²⁵

²³ Given USDB’s unique structure as the state’s education agency for deaf and blind students, USDB has no true peer in Utah. We chose San Juan County School District and Kane County School District as USDB’s peers in this analysis, based on comparable annual funding. We did not analyze the quality of the time spent on governance activities in these two districts. We also recognize that allotted time alone does not guarantee that the time will be used on good governance activities.

²⁴ The standing committee is reportedly increasing its meeting time to three hours per month to accommodate greater policy oversight beginning January 2026.

²⁵ House Bill 537, 2025 General Legislative Session



- The State Board created a dedicated standing committee of five members to provide closer oversight of USDB.
- The USDB interim superintendent has created temporary management changes and is currently seeking to integrate USDB more within the state superintendent’s special education department.



If the Legislature decides to restructure USDB governance, it should consider optimizing the principles that would address the weaknesses we identified during our work (shown on the right).

We cannot evaluate the effectiveness of these changes because they are so recent.

If the Legislature decides to restructure USDB governance, we recommend that it consider the characteristics of governance as shown in menu of options provided here. The Legislature should consider optimizing the principles that would address the weaknesses we identified

during our work (shown on the right).

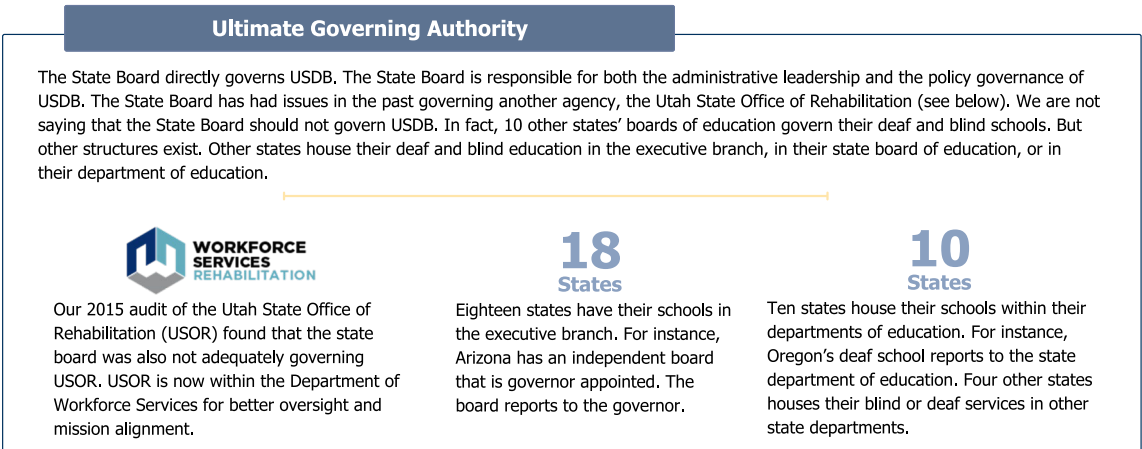
Optimize For

- Time
- Attention
- Expertise

To Avoid

- Financial errors
- Budgeting mistakes
- Inaccurate reporting

In the following figure, we used representative states, criteria from our office, and peer school districts (determined by appropriation amounts) to provide a menu of options.





Size of Governing Body

The State Board has 15 members, and 5 of those members serve on a USDB standing committee. The standing committee provides more day-to-day oversight. The standing committee can recommend actions for the full board's approval, but it has no governance or decision-making authority independent of the State Board. Within and outside of Utah, board sizes vary. The blind and deaf school boards in selected states had between 5 and 15 board members. Fewer board members is a best practice, which is what we recommended in our audit of the Utah System of Higher Education (see below).



We recommended fewer members in our 2022 audit, noting that USHE had a larger board size compared to other states that created inefficiency. USHE now has 10 board members, one of whom must be a student.



Statute allows LEA school boards to have up to 9 members. As a peer LEA to USDB, Kane County School District has 5 members.



The deaf and blind school boards in selected states had between 5 and 15 board members. Fewer board members were more common. For instance, Texas has 9-member boards for its deaf and blind schools.

Composition of Governing Body

State Board members in Utah are not required to have qualifications in deaf or blind education; election is the only qualification. Of the governor-appointed boards in eighteen states, we selected seven boards across western states and found that most of their boards had some measure of qualifications. If the Legislature wants expertise within the board membership, it could consider adopting some form of an appointed board with relevant qualifications. We provide examples of appointed boards and boards similar to Utah, which require certain qualifications.



USDB's advisory council has members with more relevant experience in deaf/blind education. The Legislature could also consider whether to incorporate this council into governance plans.



Arizona and Texas statutes mandate that some board members have professional qualifications. The Texas board for the blind school must have some members who are blind as well as some members with professional experience in providing blind services.



New Mexico's board for its blind school requires at least one member to be blind, but members are not required to have blind education expertise. Washington statute makes qualifications optional for its deaf school. For instance, the board may include a deaf member.

Source: Auditor generated based on statute in other states, prior audits, and other documents.

The State Board has not adequately governed USDB to prevent decades of financial shortcomings and concerns with the superintendency. The Legislature should consider whether the current structure can be adjusted to provide USDB's students with more attention and time.

RECOMMENDATION 1.3

If the Legislature decides to change the governance structure of the Utah Schools for the Deaf and the Blind, we recommend that it consider the provided characteristics of governance and optimize for increased time and attention. This should help prevent financial and management issues from reoccurring.

The recommendations made in this chapter are based on the system structured according to current statute. Recommendation 1.3 suggests that the Legislature consider options to adjust USDB's governance structure. Other recommendations in this chapter apply to the governing body regardless of any changes in governance.





BACKGROUND

Federal law (IDEA) governs the provision of individualized instruction to the state's population of students with hearing and visual impairment disabilities. Each state is required to provide these students with a free appropriate public education (FAPE) that enables them to receive educational benefit. The individualized education program (IEP) is the tool used to give every child with disabilities the opportunity to grow and achieve academic success.

FINDING 2.1

USDB Can Improve Its Strategic Planning to Focus Better on Academic Achievement

RECOMMENDATION 2.1

The Utah Schools for the Deaf and the Blind should identify benchmarks and report relevant comparisons of its assessment data in its annual reports to support policymaking and strategic planning at all levels of the organization.

RECOMMENDATION 2.2

The Utah Schools for the Deaf and the Blind should adopt an Educational Benefit Review process to ensure a proper focus on students' educational achievement.



CONCLUSION

USDB can improve agency focus on student growth and the educational benefit of its students by implementing an Educational Benefit Review (EBR) process. EBRs contribute to federal compliance and the long-term academic achievement of students with disabilities. Additionally, USDB needs to improve assessment strategies to allow for benchmarking against peers so that policymakers and agency leaders know where they are and where they need to go.





Chapter 2

USDB Should Leverage Best Practices to Encourage Educational Achievement

The Utah Schools for the Deaf and the Blind (USDB) should focus more firmly on student learning and academic achievement. Our best practice handbook for public education says that “school boards should define ... goals focused on student learning and academic achievement.”²⁶ USDB’s current assessment efforts and monitoring practices need to improve to better focus on these priorities. Policymakers would gain valuable information from these improvements, especially where assessments are concerned.



USDB’s current assessment efforts and monitoring practices need to improve to better focus on student learning and academic achievement.

Testing is problematic for USDB students, because 1) their unique needs make testing difficult, and 2) it is difficult to compare the results to other students. Subsequently, over the last five years, USDB’s campus students have consistently performed under 15 percent proficiency on standardized assessments. USDB assessment strategies should use benchmarks effectively, so that stakeholders understand how well students are performing in comparison to peer students and organizations.



USDB can implement best practices, including EBRs to strengthen the focus on educational benefit and academic improvement.

The state’s primary monitoring system for educating students with disabilities currently focuses more on procedural compliance than educational benefit and academic achievement. USDB can implement best practices, including Educational Benefit Reviews (EBRs), to strengthen the focus on educational benefit and academic improvement. EBRs monitor individualized education programs (IEPs) to determine if they are working. IEPs are

individualized strategic plans for educating students with disabilities. In Chapter 1, we discussed the importance of proper strategic planning at USDB. This chapter emphasizes improvements needed to better focus on student

²⁶ *The Best Practice Handbook For Student Achievement in Public Education* (Report No. 2025-13).

Office of the Legislative Auditor General. Page 8.

https://pf.utleg.gov/olag/reports/audits/2025/2025-13/de2ec26b-d95e-491e-93d1-241dcb7a579d/2025-13_RPT.pdf



learning and academic achievement from the agency, school, and program level down to the individual student level.

2.1 USDB Can Improve Its Strategic Planning To Focus Better on Academic Achievement

USDB's strategic planning should recognize that its most important priority is ensuring the learning and academic achievement of the children it serves. Chapter 1 explains that USDB doesn't have an organization-wide strategic plan.



Over the last five years, USDB's campus students have consistently achieved under 15 percent proficiency on standardized assessments. This is compared to a state proficiency rate consistently above 40 percent.

Consequently, it is difficult to show that student learning and academic achievement is USDB's priority.

USDB currently conducts activities to support academic achievement, such as implementing the state's Portrait of a Graduate and administering assessments. However, USDB students have rare and unique sensory disabilities, which can make administering standardized and other assessments difficult and ineffective. Over the last five years, USDB's campus students have consistently achieved

under 15 percent proficiency on standardized assessments.²⁷

This is compared to a state proficiency rate consistently above 40 percent. While we acknowledge the unique limitations of USDB students, there is room for academic improvement. There is always value in comparing student proficiency across individuals and groups. However, creating monitoring systems to compare USDB students against themselves may be even more productive.

The EBR process that we recommend reviews individual students' progress and academic performance over time. This monitoring encourages sustained student growth and long-term achievement within the federal government's established IEP framework. EBRs and strong strategic plans will likely not bring USDB students to the same level of proficiency as their peers without disabilities. Nevertheless, we believe that USDB's adoption of best practices for



USDB students may not achieve the same level of proficiency as their peers without disabilities. Nevertheless, we believe that best practices for monitoring and promoting academic achievement can improve their long-term success.

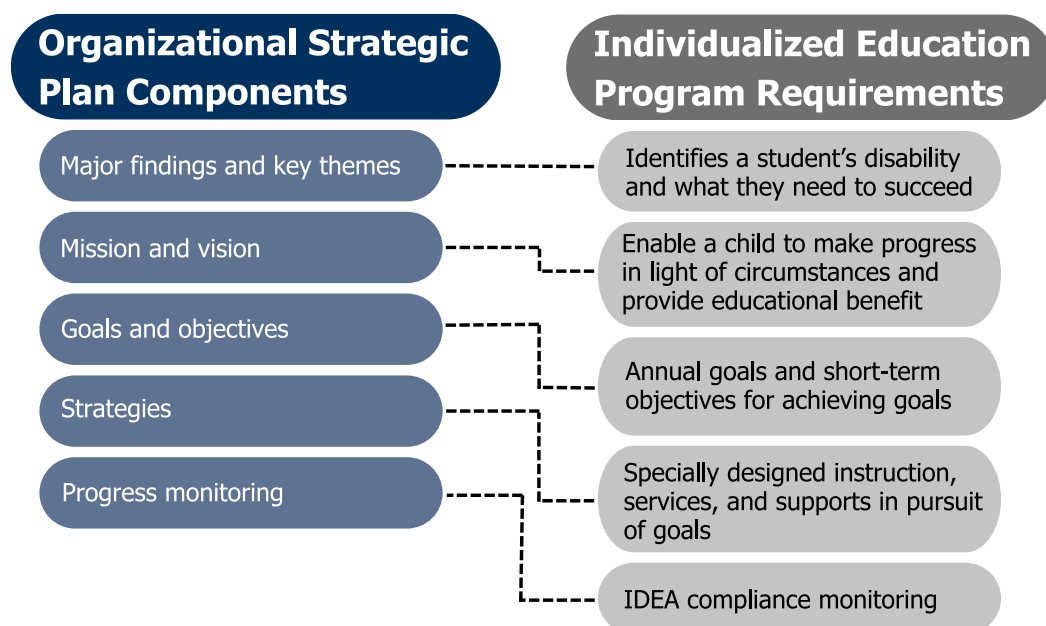
²⁷ This proficiency rate is based on RISE and Utah Aspire Plus assessments from 2019 to 2024, excluding 2020 for which proficiency data is not available.



monitoring and promoting academic achievement can improve the long-term success of its students.

IEPs Function as Individualized Strategic Plans for Students with Disabilities

Federal law requires local education agencies (LEAs) to provide special education (SPED) services to children with disabilities through a personalized strategic plan: the IEP. Teams, including SPED professionals and parents, write these IEPs for the large majority of students who receive USDB services.²⁸ USDB is not maximizing the value of these IEPs. Organizational strategic plans begin with formulating long-term outcomes, developing steps to achieve them, and evaluating progress and chosen strategies. IEPs function in a similar way for students with disabilities, providing a future-oriented process of assessment, goal setting, and evaluation for students with disabilities. IEPs are structured similarly to organizational strategic plans and share key components.



Source: Auditor generated from the GOPB Guide to Strategic Planning, the USBE Special Education Services (SES) Rules, and the IEP Framework

²⁸ The relevant exceptions being students on 504 plans and peer students without disabilities supporting siblings and classmates at USDB campuses.



The IEP should be recognized as a strategic plan for student success, aligning individual goals with broader school, program, and organizational objectives.

The IEP should be recognized as a strategic plan for student success, aligning individual goals with broader school, program, and organizational objectives. This mindset is important because one of the key components of a strategic plan is monitoring progress toward an identified mission and vision.

For USDB students—who are hard to test and who perform at such low levels on required assessments—USDB must properly emphasize monitoring to

competently measure student learning and encourage growth. Aligning IEPs with school, program, and organizational strategic planning will ensure a consistent focused effort on academic achievement down to the individual student level.

The key outcome of any educational strategic plan for schools, agencies, etc., must be academic achievement. For the IEP specifically, the identified outcome must be the educational progress of the student with a disability it was created for. This outcome is part of the purpose of the Individuals with Disabilities Education Act (IDEA) and the key area for improvement at USDB. To provide students with disabilities an appropriate public education,²⁹ an education agency must ensure the following:

- Procedural Compliance – Education agencies must check the boxes of the procedural requirements of IDEA.
- Substantive Compliance – SPED teams must ensure that a child’s IEP delivers educational benefit.

To achieve these dual compliance objectives, education agencies must create monitoring systems. As discussed above, monitoring progress is key to achieving the long-term outcomes identified in student IEPs. The Utah State Board of Education (USBE) has developed a system that monitors compliance, but it appears to be more focused on procedural compliance with IDEA.³⁰ USDB needs a monitoring system



USDB needs a monitoring system focused on measuring educational benefit and promoting academic achievement.

²⁹ IDEA requires the provision of education that is both free and appropriate to students with disabilities (20 U.S.C. § 1412(a)(1)(A)), allowing access to the general curriculum that their peers without disabilities receive.

³⁰ The State Board’s IEP monitoring system—the Utah Program Improvement Planning System (UPIPS)—reportedly monitors educational benefit to some extent, but monitoring student achievement does not appear to be its primary purpose.



focused on measuring the educational benefit provided to its students and promoting academic achievement.

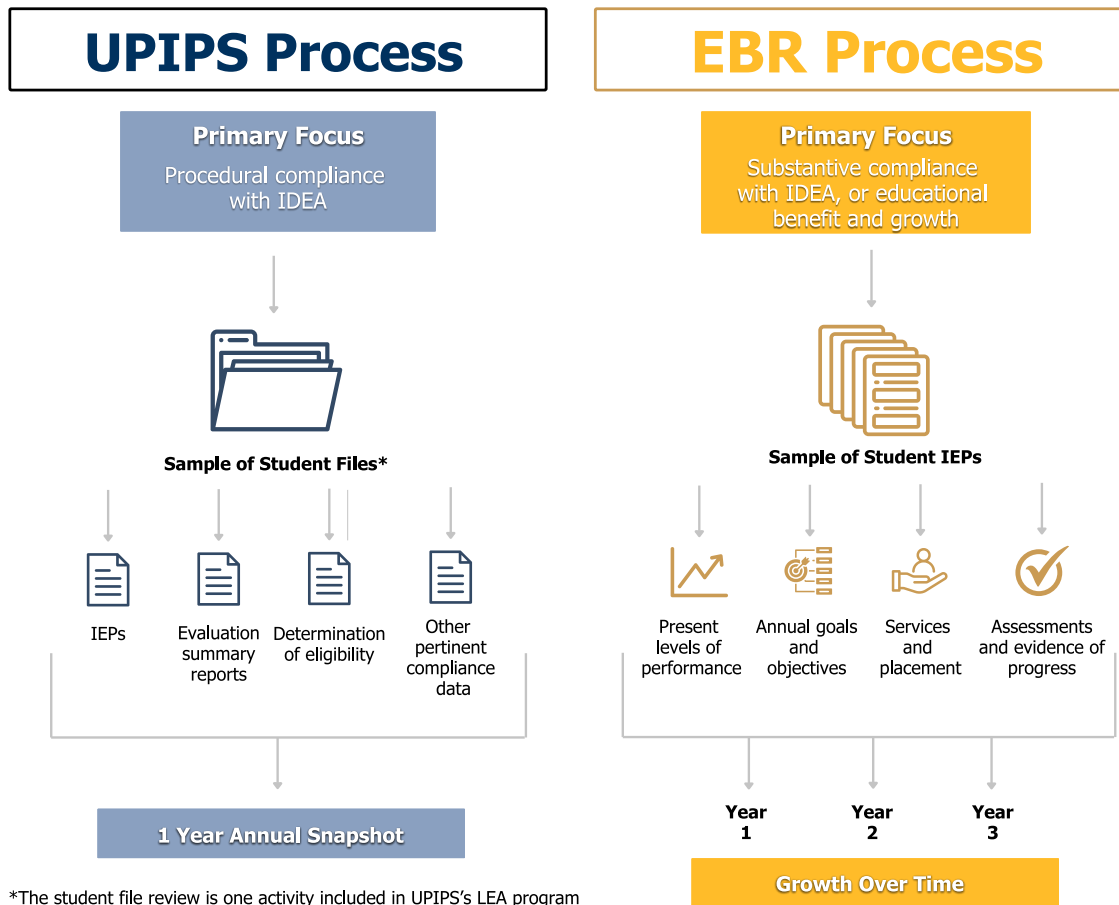
Educational Benefit Reviews Strengthen Compliance and Encourage Consistent Focus on Academic Achievement Over Time

The EBR process is a monitoring system focused on ensuring the substantive requirement of IDEA compliance—educational benefit.³¹ EBRs further ensure that IEPs are formulated to give every child with disabilities “the chance to meet challenging objectives” and “make progress...in light of [their] circumstances.”³²

The EBR process is distinct from the more procedural UPIPS process in a few important ways. While UPIPS includes some substantive review elements, the entire purpose of the EBR is to monitor for educational benefit. One of the key insights that EBRs provide that UPIPS doesn’t is the student’s growth over time. A review of goals, assessments, and services over multiple years allows SPED teams to see a student’s growth and calibrate the IEP to long-term success.

³¹ We reviewed EBR process literature from states that have adopted EBRs, including Pennsylvania and Connecticut.

³² *Endrew F. v. Douglas County School District RE-1*, 580 U.S. ____ (2017)



*The student file review is one activity included in UIPS's LEA program monitoring visit. Among seven additional activities are staff interviews, student observations, teacher license verification, and correction of noncompliance.

Sources: Utah Program Improvement Planning System (UIPS) Manual, National Center for Systemic Improvement

Students with IEPs constitute the vast majority of USDB's student population; USDB primarily monitors procedural compliance with these IEPs. Therefore, an EBR process nested within USDB's strategic planning will systematically encourage an organization-wide focus on individual growth and academic achievement. We believe that EBRs will help USDB monitor the academic achievement of their student body according to their unique needs.

USBE Is Currently Operating a Pilot EBR Program in the State. Their program is new, so we couldn't evaluate LEA participation or its quality. However, state SPED officials expressed support for the implementation of EBRs at USDB. We brought EBRs to the attention of USDB's associate superintendents. They have since engaged with USBE to learn the process. State SPED professionals say that USDB could



State SPED officials and USDB expressed support for an EBR program at USDB.



leverage EBRs for the benefit of students receiving outreach services at their home LEAs, although this would require additional coordination.

Meaningful Assessment Methods Ensure Good Data Is Available for EBRs

EBRs are not a magic bullet for encouraging student growth and academic achievement. USDB needs good data to reliably determine whether they have provided educational benefit to their students and whether students are progressing. To maximize the utility of EBRs and generate meaningful information for determining educational benefit, competent measurement methods, such as student assessments and relevant benchmarking, must be in place.



USDB needs good data to reliably determine whether they have provided educational benefit to their students and whether students are progressing.

Finding and administering meaningful assessments to students with sensory loss disabilities can be challenging. The state SPED Director recommended that USDB look for assessments that are designed specifically for students with sensory loss to supplement state test data. USDB has worked to identify appropriate tests in



Comparing student assessments with the data of relevant peers will provide valuable context that managers need to set goals and targets.

trying to responsibly assess its students. That said, USBE has identified weaknesses in USDB's testing strategies in the past.

USDB Assessment Strategies Must Include Relevant Comparisons to Allow Meaningful Progress. USDB annually reports some student assessment results but doesn't compare those results to relevant peers. In the few instances where there are comparisons, they

compare results to national averages, which are less relevant to USDB's student population. Without relevant benchmarks, managers must approximate academic conditions and make guesses about what students and the organization will be able to achieve. Benchmarking is a tool which provides valuable context that managers need to set goals and targets.

Benchmarking students against themselves, especially for students with

The Best Practice Handbook:

"A benchmark is a point of reference for establishing targets and assessing performance....Benchmarks provide important context and help organizations know what realistically can be achieved. Benchmarks are sometimes used to plot a course from where the organization is to where it wants to be."

individualized needs and abilities, can provide great value. Nevertheless,



understanding where students and the organization are in comparison to their peers will contribute to meaningful strategic planning at all levels. To benefit its students and better inform policymakers of academic progress, USDB should identify benchmarks for relevant comparisons of its assessment data.

RECOMMENDATION 2.1

The Utah Schools for the Deaf and the Blind should identify benchmarks and report relevant comparisons of its assessment data in its annual reports to support policymaking and strategic planning at all levels of the organization.

One USDB School Is Using Innovative Accountability Frameworks; These Should Be Replicated Throughout the Organization

School and program accountability frameworks within USDB's strategic planning can assist to provide good data and relevant benchmarks. The Bridges Secondary School for the Blind (Bridges) uses a school accountability framework that identifies learning and the long-term growth and academic success of its students in its mission, vision, and core values. Broadly, they use accountability standards and a performance management process designed to generate continuous improvement.



The Bridges framework is a good example of a strategic plan that focuses well on student growth and long-term success, with clear objectives to get there.

The school's innovative accountability engine reporting process measures progress toward its mission and vision, promoting continuous improvement. The Bridges framework provides a good example of a strategic plan with strong focus on its students' long-term academic success, with clear objectives to get there. This school's accountability framework is a template containing many best practices that other programs within

USDB could emulate for improvement.

The Assessment Data Generated for Students at Bridges Can Inform EBRs.

Bridges's leadership has created clear ways to measure progress that support the school's mission and help guide decisions about teaching and learning. The school's strategic planning process has identified evidence needed to measure progress. For example, one of Bridges's four main standards is meaningful learning. To measure this standard, they periodically administer an assessment which measures how well a student has learned functional skills needed to navigate daily life, work, and community settings. This measure provides an



example of aligning ground-level student assessment with higher-level strategic planning. Measures such as these can help EBRs to reliably determine whether educational benefit and academic achievement have occurred.

Nearly all students at USDB receive specialized education services. However, 10 percent of school-age children receiving USDB services do not receive services



EBRs could contribute to mission alignment between the two schools and at the agency overall.

through an IEP.³³ School and program strategic plans—such as the Bridges plan—can help ensure that administrators are also measuring the growth and academic achievement of these students.

Our review of strategic plans in Chapter 1 found risks of mission misalignment at USDB. The School for the

Deaf and the School for the Blind belong to one education agency serving the needs of students with sensory loss disabilities. We believe that EBRs will contribute to mission alignment between the two schools and at the agency overall, providing a common framework for measuring educational benefit that applies to both schools' unique populations.

USBE and administrators at USDB must ensure that every element of strategic planning at USDB, including IEPs, contributes to the educational benefit and long-term academic achievement of each of its students. Helping students with sensory loss disabilities to achieve academic success can be difficult—a fact underscored by USDB students' low proficiency rates. Adopting EBRs could help USDB better focus on improving the academic achievement of its deaf and blind students and hopefully contribute to improved academic performance.



Adopting EBRs could help USDB better focus on improving the academic achievement of its deaf and blind students and hopefully contribute to improved academic performance.

RECOMMENDATION 2.2

The Utah Schools for the Deaf and the Blind should adopt an Educational Benefit Review process to ensure a proper focus on students' educational achievement.

³³ Some students are provided services and accommodations under 504 plans, while a small minority of students are peers—students who don't have a disability such as siblings of students and children of staff—educated alongside deaf and/or blind students on campus.





Complete List of Audit Recommendations





Complete List of Audit Recommendations

This report made the following five 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 Utah State Board of Education should adopt a centralized data management system for the Utah Schools for the Deaf and the Blind with proper system controls and adopt automated data management strategies where possible. This should ensure greater data reliability and better decision making at the Utah Schools for the Deaf and the Blind.

Recommendation 1.2

The Utah State Board of Education should coordinate with the Utah Schools for the Deaf and the Blind to identify the best option for reconciling data sources.

Recommendation 1.3

If the Legislature decides to change the governance structure of the Utah Schools for the Deaf and the Blind, we recommend that it consider the provided characteristics of governance and optimize for increased time and attention. This should help prevent financial and management issues from reoccurring.

Recommendation 2.1

The Utah Schools for the Deaf and the Blind should identify benchmarks and report relevant comparisons of its assessment data in its annual reports to support policymaking and strategic planning at all levels of the organization.

Recommendation 2.2

The Utah Schools for the Deaf and the Blind should adopt an Educational Benefit Review process to ensure a proper focus on students' educational achievement.





Appendices

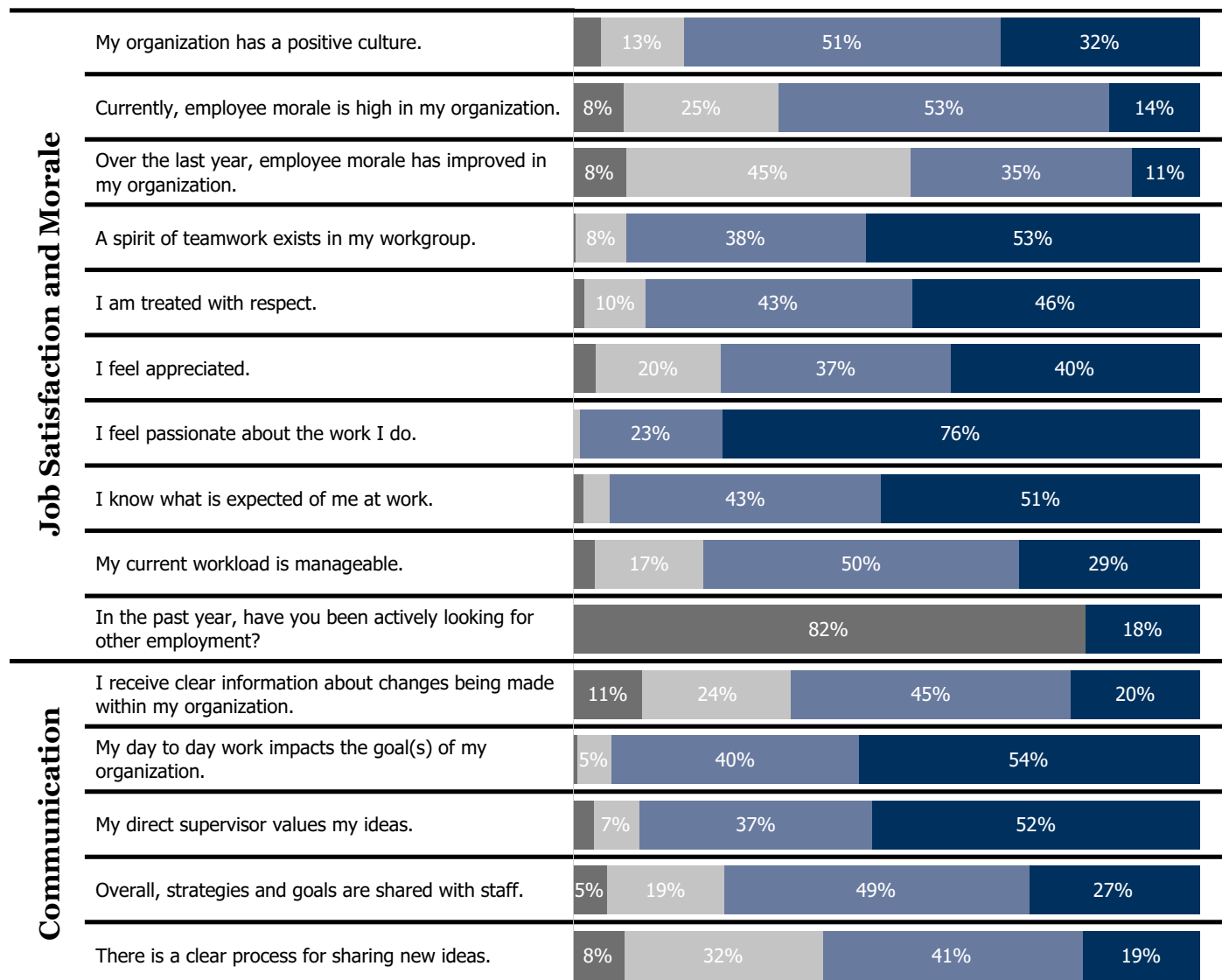


A. USDB Survey Results



Survey Invitations - 616
 Number of Responses - 251
 Response Rate - 41%

How likely would you be to recommend your organization to someone seeking employment? (with 0 being extremely unlikely and 10 being extremely likely)



Legend

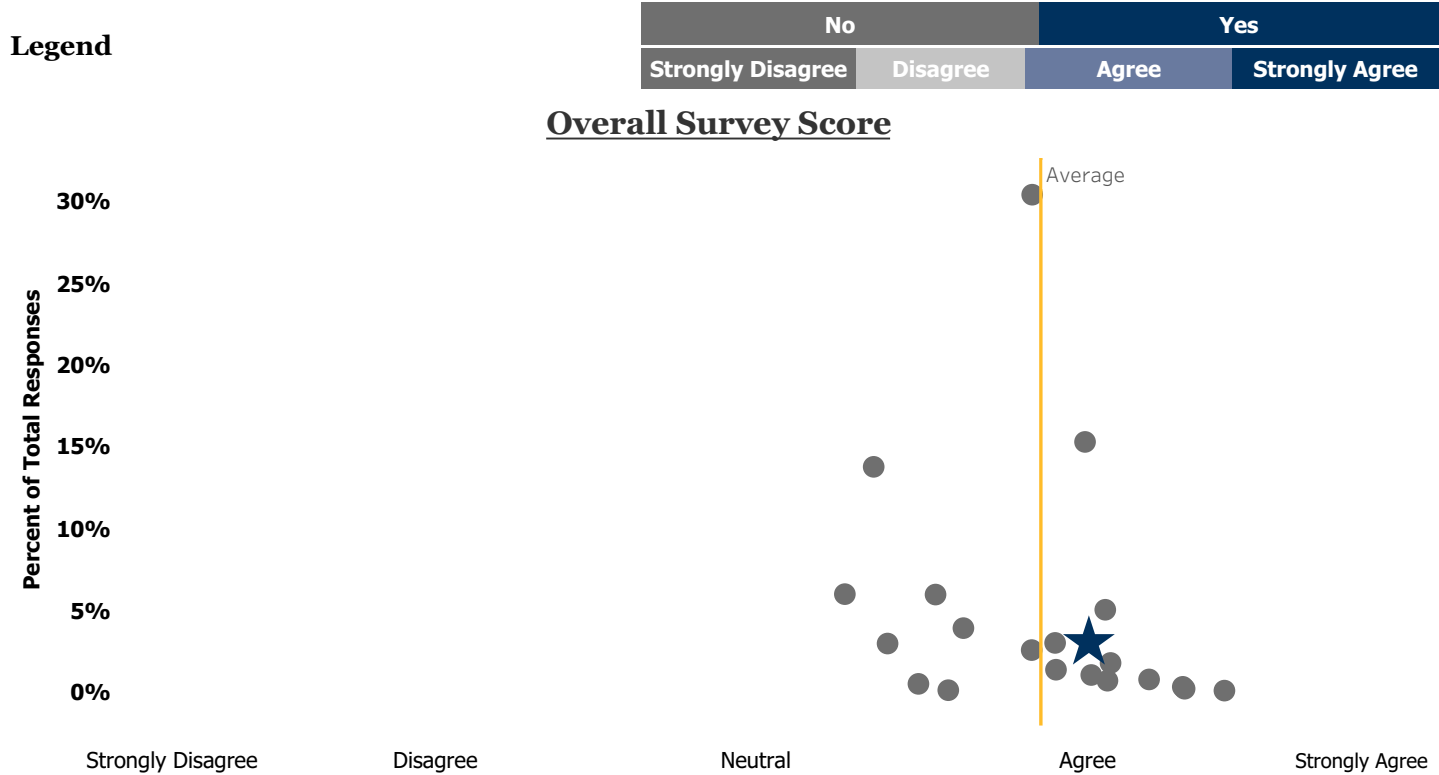
No		Yes	
Strongly Disagree	Disagree	Agree	Strongly Agree

Leadership	Hiring, raises, and promotion decisions are based on clear criteria.	14%	22%	48%	16%
	I feel comfortable bringing up issues to my supervisor(s).	13%	34%	50%	
	Management decisions align with the organization's strategic plan and mission.	14%	58%	26%	
	Management hires employees who have the necessary experience and skills.	15%	62%	19%	
	My organization is driven by goals.	15%	51%	33%	
	My organization is driven by performance measures.	19%	55%	23%	
	My supervisor(s) has the necessary management skills needed to lead my program.	8%	38%	50%	
	My supervisor(s) have the necessary knowledge about my programs.	8%	41%	47%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	8%	33%	55%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	5%	34%	58%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	9%	40%	49%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	6%	31%	60%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	5%	8%	33%	54%
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..	7%	31%	59%	
	Please rate how strongly you agree or disagree with the following statement: My immediate supervisor models ..		34%	58%	
	Senior leadership models ethical behavior.	7%	14%	48%	31%
	Senior leadership strives for excellence and innovation.	8%	51%	38%	

Legend

No		Yes	
Strongly Disagree	Disagree	Agree	Strongly Agree

Professional Development	Prof ess..	Are you aware of the procedure for filing grievances (i.e. complaints that could include violations of policy, mistreatment, etc.)?	34% 66%			
		Do you receive a performance evaluation annually?	6% 94%			
		I am able to get the training I need to do my job effectively.	6% 15% 47% 32%			
		I am given opportunities to innovate to improve current practices inside my organization.	18% 41% 37%			
		I am provided with the appropriate resources to complete my job duties.	14% 48% 35%			
		I am given feedback from my supervisor on a regular basis to help improve my job performance.	12% 49% 34%			
		Mistakes are met with corrective, rather than punitive, action.	7% 46% 45%			
		My organization is dedicated to my professional development.	7% 20% 44% 29%			
		Training is ongoing.	21% 47% 30%			
		I find my performance evaluation feedback valuable.	7% 12% 55% 26%			





B. LRGC Legal Opinion





Memorandum

To: Leah Blevins, Audit Manager; Jake Davis, Lead Performance Auditor

From: Victoria Ashby, General Counsel; Michael Curtis, Managing Associate General Counsel; Jeff Van Hulten, Associate General Counsel; Tyler Keetch, Associate General Counsel

Date: September 8, 2025

Re: Relationship between Utah Schools for the Deaf and the Blind and the Utah State Board of Education

Dear Ms. Blevins and Mr. Davis,

You asked for a legal opinion regarding several aspects of the relationship between the Utah Schools for the Deaf and the Blind (USDB) and the Utah State Board of Education (state board).

I. The authority of the State Board of Education, the state superintendent of public instruction, and any administrative functions under the state superintendent, over the Utah Schools for the Deaf and Blind before and after the changes in 2025 H.B. 537.

State Board of Education

Regardless of the passage of [2025 H.B. 537](#), under [Section 53E-8-204](#), the “state board is the governing board” of USDB and must appoint a USDB superintendent, make rules regarding the USDB superintendent, approve the annual budget and expenditures of USDB, and submit an annual report to the Legislature regarding USDB. In this role, the state board is responsible for both the administrative leadership and the policy governance of USDB. However, the state board’s role, including the duty of budget approval, does not prevent the USDB superintendent from making financial decisions, requesting appropriations directly from the Legislature, or taking other actions within the scope of the superintendent’s role.

In 2025 H.B. 537, the Legislature repealed language describing USDB as a public corporation and added that USDB is a subdivision of the state board. This shifted



the status of USDB from an independent education agency with state board governance to an education agency within the organization of the state board.

2025 H.B. 537 also “establish[ed] committees, policies, or processes necessary to the function and oversight” of USDB. This function and oversight requirement provides detail on how the state board undertakes its pre-existing role as the governing board but does not change the fundamental relationship between the state board and USDB.

2025 H.B. 537 also required the state board to “administer the financial operations” of USDB. This financial operations requirement increases the state board’s involvement in USDB’s finances. However, the financial operations requirement does not prevent the USDB superintendent from requesting appropriations directly from the Legislature or taking other action within the scope of the superintendent’s role. The state board appoints the USDB superintendent and may choose to restrict or further direct the USDB superintendent’s conduct under the state board’s appointing role or statutory rulemaking authority.

State superintendent of public instruction

Under [Section 53E-3-301](#), the state superintendent administers “all programs assigned to the state board in accordance with the policies and the standards established by the state board.” However, because USDB is not a program, and because the state board is statutorily required to appoint a superintendent for the administration of USDB, the state superintendent’s general administration role does not extend to USDB’s governance. Although USDB is now a subdivision of the state board, there is no provision in the Utah Code subordinating the USDB superintendent to the state superintendent or granting the state superintendent any governance or operational authority over USDB. The state superintendent’s involvement with USDB most likely mirrors the superintendent’s involvement with other school districts and charter schools: through system-wide activities or through state board assignment or delegation. For example, the state board could direct the state superintendent to prepare the annual report on USDB, but there is no statutory relationship between the state superintendent and USDB.

Other administrative functions under the state superintendent

While the state board likely directed state board staff time and resources to assist the state board in exercising its USDB governance role before 2025 H.B. 537, the new requirement to assume financial operations of USDB implicitly necessitates more engagement and resources from the state board’s staff. While shifting from USDB independence to a subdivision of the state board is a general status change, the most impactful practical change in the relationship is the assumption of financial



operations by the state board's staff. According to the state board's organization chart on the state board's website,¹ the Deputy Superintendent of Operations of the state board, who oversees financial operations, reports directly to the state board and not to the state superintendent. Therefore, the state superintendent most likely has no role in the financial operations of USDB unless the state board restructures the superintendency and associated administrative functions.

Unless the board takes action to assimilate USDB governance into the state board's organization in a different way, the USDB superintendent manages USDB under the governance of the state board, reporting directly to the state board, separate from the existing administrative units within the state board (public instruction under the state superintendent, operations under the deputy superintendent, and internal audit), with the exception that the state board, presumably through the operations unit, now directly administers USDB financial operations.

II. Utah Schools for the Deaf and the Blind as a "single public school agency" and a local education agency

[Section 53E-8-201](#) refers to USDB as "a single public school agency." This terminology does not appear elsewhere in the Utah Code but was likely intended to communicate that USDB, as a compilation of the Utah School for the Deaf, the Utah School for the Blind, programs for students who are deafblind, and the Parent Infant Program, operates as a single entity to deliver education. [Section 53E-1-102](#) defines "LEA" to mean a school district, a charter school, or USDB, and is a short-hand reference to the different types of entities that deliver education within the public education system.

While the term "LEA" is used frequently, and while the code often defines "LEA" differently for different parts of the code or different programs, the purpose of the definition is for efficiency in describing the educational agency to which a given provision applies. The distinction between any other LEA and USDB is that USDB's scope is statewide: school districts are open to all children within defined geographic boundaries and charter schools have enrollment that is limited by population capacity and practical geographical distance.

III. Potential alternative governance structures

You asked whether the Legislature or the state board could create a USDB governing board that is operationally independent from the state board or whether

¹ <https://schools.utah.gov/orgchart>.



Office of Legislative Research and General Counsel

John Q. Cannon, Director
Victoria Ashby, General Counsel

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the Legislature could change USDB to function as essentially a school district with statewide boundaries.

State board structural change regarding USDB

While [Subsection 53E-3-401\(3\)](#) states that the “state board may not govern, manage, or operate school districts, institutions, and programs, unless granted that authority by statute,” currently, the Legislature has chosen to expressly assign direct governance of USDB to the state board, both as the “governing board” and the appointing authority for the USDB superintendent under [Section 53E-8-204](#). With those statutory requirements in place, the state board could not create another body to take on the state board’s role as governing board. However, under existing statutory authority, the state board could exercise the governing role through a committee or other board to assist in direct management of USDB as long as the state board retained the governing function. The change most available to the state board is a reorganization of administrative functions of the state superintendency or changes in rules regarding USDB under the state board’s existing rulemaking authority.

Legislative structural change regarding USDB

There is no constitutional requirement that the state board serve as the governing board of USDB, so the Legislature could choose a new governance framework. This could include an appointed governing board, or another elected governing board that operates like the local school board of a school district, likely necessitating a reversal of H.B. 537 to make USDB more independent. While legislative conversion of USDB into a statewide school district is not explicitly constrained by the Utah Constitution, it would likely present significant policy considerations for the Legislature, including the potential election of statewide school board districts and funding issues, including the implication of property tax that is a component of the funding formula for school districts.

**C. USBE Internal Audit Department – Audit Brief – Utah
Schools for the Deaf and the Blind Audit (25-04)**





UTAH STATE BOARD OF EDUCATION

Internal Audit Department

Audit Brief

Utah Schools for the Deaf and the Blind Audit (25-04)

What We Found

Utah Schools for the Deaf and the Blind (USDB)

The USDB is part of the public education system (the System), which the Legislature establishes, maintains, and funds, and for which the Utah State Board of Education (Board) provides general control and supervision. The Board also serves as the governing board of the USDB, similar to the governing board of a local education agency (LEA), pursuant to Utah Code. These governance roles differ and when operationalized present a challenge for the Legislature, the Board, the USBE, the USDB, and others. See also **Appendix B – Board Governance Overview**.

The Board governs the System and the USDB by enacting Board Bylaws, Board Rules, and Board Policies. In accordance with Utah Code, the Board also appoints a superintendent of the USDB, which superintendent then appoints associate superintendents and others to facilitate daily management and operations of the USDB. The USDB also has an Advisory Council and Education Foundation, which appear to have duplicative roles to some extent.

The findings in **I. Utah Schools for the Deaf and the Blind** and **II. USDB Financial Information** evidence a lack of competence in areas such as:

- Policy development and implementation,
- Financial management,
- Data and records management,
- Personnel management,
- Trust distribution management,
- Risk management, and
- Use of related state systems.

Financial Information

The USDB receives, maintains, and expends monies in the three financial funds 1) Donated Funds (Fund 9214), Education Foundation (Fund 9218), Operating Fund (Fund 9215). Between these three funds, there is a lack of a cohesive and intentional financial strategy for achieving the objectives of the USDB as outlined in state law which is further characterized by inefficiencies, lack of transparency, and unreliable reporting which obscures information for board governance. Additionally, the USDB has over-expended its budget for state fiscal year (SFY) 2025.

Additionally, the significant number of coding errors when recording transactions has resulted in the need to continually make changes, which is inefficient and impacts transparency; billing errors were also identified. Some errors have impacted the amount of funds available and external parties (i.e., overcharging LEAs).

Finally, the USDB receives distributions from two separate trusts with different beneficiaries. Funds are co-mingled and current expenditures from the trusts are questionable and may be considered a diversion of funds from the trust beneficiaries; therefore, a legal opinion has been requested. Limiting expenditures to the respective trust distributions rather than allowing expenditures from comingled distributions would be a significant change impacting previously approved budgets, activities, and account coding.

Non-Financial Information

The USDB generates and reports various data regarding students, services received by students, educators, etc. on both a monthly and annual basis. The USDB indicated monthly data is “less reliable” and annual data is “very reliable.” Data analysis and data verification efforts concluded that both monthly and annual data is unreliable, inaccurate, and 33% of data points reviewed are unverifiable. Additionally, enrollment and attendance data analyzed for school year 2024 were overreported. This is due—at least in part—to a lack of data definitions, policy to ensure consistency when generating data and developing reports, and inadequate record retention.

Since at least the 2022 legislative session, the USDB has sought appropriations from the Legislature for new facilities. This effort has been somewhat stymied by a lack of reliable data. Furthermore, unreliable data, as evidenced in this report, also appears to impact two independent facilities studies that were commissioned and completed prior to the USDB generating a reliable system to track relevant student and service data.

Impacts

Impacts to the public education system and the USDB may include, but are not limited to:

- Additional scrutiny from policy makers (e.g., a legislative audit, a workgroup, USBE Financial Operations assistance with yearend close and SFY2026 budget preparation) and the Board of Examiners, specific to over-expending its SFY2025 budget,
- Heightened stress with deteriorating morale, particularly for USDB employees, and
- Increased risk, costs, and liability (political, reputational, legal, financial).

Recommendations

Organizational Structure

In accordance with internal control system components, and strategic planning principles, the USDB—with Board oversight—should create a cohesive and intentional plan for achieving its objectives, including using funds to achieve those objectives, and for establishing the roles and responsibilities of related entities (i.e., Advisory Council and Education Foundation). Duplication of effort and oversight should be removed.

Competency and Accountability

Accountability at all levels should be strengthened. This may require new performance management and metrics regarding compliance, operations, policy, and data. Competency in various management functions (e.g., financial, data, policy, risk), should also be prioritized.

Policy

The USDB should complete a risk assessment of critical functions and administrative tasks, including required reports, and—as risk merits—develop comprehensive policies and procedures, inclusive of defined terms.

Data and Funding

The Board, the USBE, and the USDB should consider the data needed to support compliance and performance. Data should be relevant, accurate, complete, consistent, and timely.

Management Response

USDB management concurs with the audit findings and recommendations.

D. USBE Guidance Brief: Evaluating the Proficiency and Progress of USDB Students



08/15/25

Considerations for evaluating the proficiency and progress of students receiving services from the Utah Schools for the Deaf and the Blind

USDB should provide or support a comprehensive evaluation and re-evaluation for special education eligibility when requested by parents, local education agencies, and educators (LEAs).

When it is possible to provide appropriate accommodations (braille, large print, American Sign language translation, etc.), students who are deaf/hard of hearing and/or blind/visually impaired should participate in all State- and district-required assessments. These include end of level summative assessments, and benchmark assessment to measure both proficiency and growth.

USDB should keep abreast of options for assessments that are designed specifically for students with sensory loss and invest in those that could supplement the data about student proficiency and progress received from the two options above. This includes assessments for specific skill gains that tend to be needed for students who are deaf/hard of hearing such as vocabulary, speech, receptive and expressive language, listening, speaking, reading, social interaction skills, etc. This including assessments for specific skills gains and for ensuring access to appropriate supports for students who are blind/visually impaired such as braille, orientation and mobility, learning media, assistive technology, etc.

Individualized Education Program (IEP) teams should carefully and intentionally choose progress monitoring processes and tools that will help them determine if students are making adequate progress achieving their goals and accessing the grade/age appropriate general education core curriculum.

USDB should learn the process to conduct educational benefit reviews (EBRs) and review students' progress, then rate of growth year-over-year, and the educational benefit they are getting from the services and supports outlined on their IEPs.





Agency Response Plan





November 10, 2025

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

Mr. Minchey,

Thank you for the performance audit, *2025-22 A Performance Audit of the Utah Schools for the Deaf and the Blind*. The Utah State Board of Education appreciates the diligence of your team in identifying risk areas and providing recommendations.

The Utah State Board of Education (USBE, also “the Board”) acknowledges the findings of the report and accepts the recommendations directed to USBE and Utah Schools for the Deaf and Blind (USDB) outlined in the report. As the governing authority for USDB, the Board is committed to ensuring effective oversight and continuous improvement of educational services for Utah’s students who are deaf or blind. We respectfully note that governance decisions remain under the purview of USBE, as established by the Utah Constitution, statute, rule and supported by case law.

In addition to the external audit, USBE’s internal audit team has conducted its own review of USDB operations; the report is available [here](#). We are actively implementing improvements based on both the legislative audit findings and our internal audit recommendations. This dual approach ensures that risk areas are addressed comprehensively, and that USDB continues to meet the highest standards of accountability and service.

USBE is already taking steps to:

- Clarify and fortify the governance and administrative structure of USDB, including parent voice.
- Develop a data management system for USDB, with robust controls and automated strategies to improve data reliability and decision-making.
- Reconcile data sources and integrate outreach service data into USBE’s systems.
- Implement strategic planning frameworks, academic benchmarks, and annual reporting structures to support better academic achievement.
- Formalize an Educational Benefit Review process to ensure a consistent focus on student outcomes.

Mr. Kade Minchey
November 10, 2025
Page 2

We appreciate the opportunity to respond to the audit and will continue to update the Legislature and stakeholders on our progress. USBE remains committed to transparent governance and to providing high-quality educational opportunities for all students served by USDB.

This response is provided in accordance with Utah Code Annotated (UCA) 36-12-15.3, with recognition that given protections of draft audit reports under the Government Records Access and Management Act (UCA 63G-2-305), the Utah State Board of Education (Board) has not had the opportunity to review the report nor the response. Therefore, the response may be revised subject to Board direction; any changes will be identified in the audit response update required in accordance with UCA 36-12-15.3(6).

With respect,

A handwritten signature in black ink, appearing to read "M. Hart", with a stylized flourish at the end.

Molly Hart, Ed.D.
Utah State Board of Education, State Superintendent of Public Instruction
Utah Schools for the Deaf and the Blind, Interim Superintendent

Enc: Risk Responses

Risk Responses

Chapter 1

Finding	Finding Description
Finding 1.1	USDB Needs More Oversight Than the State Board of Education Has Provided

Recommendation 1.1

The Utah State Board of Education should adopt a centralized data management system for the Utah Schools for the Deaf and the Blind with proper system controls and adopt automated data management strategies where possible. This should ensure greater data reliability and better decision making at the Utah Schools for the Deaf and the Blind.

USBE Response

Option 1 – Will Implement Recommendation

Who:

Darin Nielsen, Assistant Superintendent of the Utah Schools for the Deaf and the Blind

742 S. Harrison Blvd
Ogden Utah 84404
801-629-4710
Darinn@usdb.org

What:

The USDB will design and implement a student-centered database-oriented system that supports individualized education planning (IEP) service tracking, staff work logs and reporting direct and indirect student service minutes. A centralized, user-friendly accessible database will streamline recordkeeping, improve accuracy, and enhance the ability to monitor, support students, and provide leadership and policy makers with accurate and timely data.

How:

Steps:

1. Develop a scope of work that includes all the necessary elements.
2. Identify a capable vendor that is positioned to design a system that meets each of the required elements.
3. Identify a funding source(s).
4. Develop a contract or contract amendment if an existing vendor is selected.

5. Complete the procurement process and allow the vendor time to develop the customized solution.
6. Train relevant USDB staff on the use and capabilities of the application
7. Implement the solution.
8. Monitor and evaluate implementation and effectiveness of the solution.

Documentation:

The scope of work and resulting database centered solution are the primary evidence of implementation with high quality data and improved reporting capabilities representing the objective of this work.

Timetable:

Milestone	Target Date
Complete scope of work	October 10, 2025
Select a vendor	October 24,2025
Identify a funding source	October 24, 2025
Amend contract with existing vendor	November 14, 2025
Complete the procurement process	December 5, 2025
Complete USDB staff training	February 6, 2026
Fully implement the solution	February 13, 2026
Monitor and evaluate implementation	Ongoing

When:

While the solution is expected to be fully operational and in use by February 13, 2026, it will be the 2026/2027 school year where full capability of the system will be realized, due to a mid-year implementation in 2025-2026.

Recommendation 1.2

The Utah State Board of Education should coordinate with the Utah Schools for the Deaf and the Blind to identify the best option for reconciling data sources.

USBE Response

Option 1 – Will Implement Recommendation

Who:

Darin Nielsen, Assistant Superintendent of the Utah Schools for the Deaf and the Blind

742 S. Harrison Blvd
Ogden Utah 84404
801-629-4710
Darinn@usdb.org

What:

The Utah State Board of Education (USBE) and the Utah Schools for the Deaf and the Blind (USDB) will coordinate to integrate USDB outreach service data into USBE's data systems to ensure records can be reconciled.

How:

Steps:

1. USBE staff will engage with the USDB, the USIMS student data focus group, the LEA special education directors, and the LEA technology directors to identify the preferred method for addressing this need. Possible solutions include the addition of a UTREx data field or USIMS Student Data Backpack integration, or both to address immediate and long-term needs.
2. Develop comprehensive data standards, specifications, and business rules for the selected data element (e.g., USDB outreach services status, start date, service type).
3. The USIMS development team will integrate the new data field(s) into the Student Data Backpack if this solution is selected. If the addition of related fields into UTREx is selected, the existing process for adding data fields to the UTREx collection will be followed.
4. Conduct pilot testing with key LEAs and the USDB to ensure data accuracy and successful transfer within the USIMS environment before full deployment.

Documentation:

The following represent potential documentation:

- Technical specifications document detailing the new data element/field, its definition, and the exchange process.

- USIMS Student Data Backpack development log/release notes showing the successful integration of USDB data functionality.
- Training materials/guides distributed to LEAs and USDB staff on the new data entry or access procedures.

Timetable:

Milestone	Target Date
Final Solution identified/selected	February 27, 2026
Requirements defined	May 1, 2026
Stakeholder review/input	September 30, 2026
UTREx data field (if selected)	June 30, 2026
USIMS integration - Student Backpack (if selected)	September 1, 2028

When:

This may require a short-term and long-term solution. The short-term solution, if selected, will be fully implemented for the 2026-2027 school year. The long-term solution, if selected, will be fully implemented for the 2028-2029 school year.

Recommendation 1.3

If the Legislature decides to change the governance structure of the Utah Schools for the Deaf and the Blind, we recommend that it consider the provided characteristics of governance and optimize for increased time and attention. This should help prevent financial and management issues from reoccurring.

USBE Response

As this recommendation is directed to the Legislature, no USBE Response is provided except to note that a change in the governance structure may also necessitate changes to actions to be taken as outlined for the other recommendations.

Chapter 2

Finding	Finding Description
Finding 2.1	USDB Can Improve Its Strategic Planning to Focus on Better Academic Achievement

Recommendation 2.1

The Utah Schools for the Deaf and the Blind should identify benchmarks and report relevant comparisons of its assessment data in its annual reports to support policymaking and strategic planning at all levels of the organization.

USBE Response

Option 1 – Will Implement Recommendation

Who:

Darin Nielsen, Assistant Superintendent of the Utah Schools for the Deaf and the Blind
742 S. Harrison Blvd
Ogden Utah 84404
801-629-4710
Darinn@usdb.org

What:

The Utah Schools for the Deaf and the Blind (USDB) will develop and implement a comprehensive framework for identifying appropriate academic and operational benchmarks. This framework will leverage existing USDB-collected data—including specific academic assessments (e.g., MAP, INSITE, RISE, ECC Competencies) and key outcome data (e.g., transition goal attainment, graduation rates)—to create meaningful year-over-year, internal program, and external (comparable schools) comparisons.

How:

The USDB will utilize the expertise of the Utah State Board of Education Technical Advisory Committee (TAC) and take the following steps to fully address the recommendation:

1. Form a Data & Reporting Working Group: Establish a cross-departmental team (including Assessment, Administration, and Program Directors) to lead the initiative.
2. Present the recommendation and the USDB's current data collection framework to the TAC in January 2026 to solicit expert guidance on:
 - a. Selecting valid and reliable external benchmarks for specialized student populations.

- b. Developing statistically sound methodologies for generating relevant comparative data from existing USDB assessments.
3. Using TAC recommendations, the Working Group will formally select appropriate internal and external benchmarks and define the specific metrics, data aggregation rules, and visual formats required for the annual report.
4. Standardize and/or modify the collection, validation, and analysis of all existing data streams (academic and operational) to ensure they align with the new reporting metrics and enable comparative analysis.
5. Create a new template for the annual report that prominently features the identified benchmarks and comparative data sections.
6. Publish the updated annual report utilizing the new framework.

Documentation:

The following documentation will be used to validate the implementation:

- TAC Consultation Summary: Meeting minutes detailing the consultation with the USBE Technical Advisory Committee (January 2026) and the final decisions made based on their input.
- Published Annual Report (for the relevant fiscal year): The final, publicly available report demonstrating the inclusion of identified benchmarks and relevant comparative assessment data, consistent with the new methodology.

Timetable:

Milestone	Target Date
Form Data & Reporting Working Group	November 17, 2025
Consult with USBE TAC for Guidance	January 31, 2026
Finalize Benchmarks and Methodology (using TAC input)	April 30, 2026
Integrate Data Processes & Draft New Annual Report Template	August 30, 2026
Publish Annual Report with New Reporting Structure	November 30, 2026

When:

The USDB will have fully implemented the recommendation by November 30, 2026, with the publication of the annual report for the Fiscal Year 2026 (or the next applicable reporting cycle).

Recommendation 2.2

The Utah Schools for the Deaf and the Blind should adopt an educational benefit review process to ensure a proper focus on students' educational achievement.

USBE Response

Option 1 – Will Implement Recommendation

Who:

Darin Nielsen, Assistant Superintendent of the Utah Schools for the Deaf and the Blind
742 S. Harrison Blvd
Ogden Utah 84404
801-629-4710
Darinn@usdb.org

What:

The Utah Schools for the Deaf and the Blind (USDB) will formally adopt, integrate, and develop a policy for standardized Educational Benefit Review (EBR) processes/practices across all programs and student service plans (IEP/IFSP). This process will serve as a structured framework for evaluating whether the services provided are directly resulting in meaningful educational achievement and progress, ensuring that the primary focus remains on student outcomes as required by law.

How:

The USDB will leverage its collaboration with the Utah State Board of Education (USBE) and take the following steps:

1. **Schedule and Attend USBE EBR Training:** The USDB will schedule the initial training sessions with the USBE and ensure relevant staff from both the School for the Deaf and the School for the Blind participate to fully understand the foundational processes, benefits, best practices, and procedural expectations of a successful EBR process.
2. **Develop USDB-Specific EBR Policy and Procedure:** Utilizing the knowledge gained from the USBE training, the Administration will draft a formal, USDB-specific policy, procedural manual, and clear guidelines for implementing the EBR within the context of specialized instruction for D/HH and visually impaired students.
3. **Standardized EBR Tools:** Design or adopt and finalize checklists, review forms, and documentation protocols that case managers and IEP teams use to ensure fidelity and consistency when conducting the review.
4. **Pilot the EBR Process:** Conduct a targeted, time-bound pilot program in a minimum of two distinct educational settings (e.g., one Deaf program, one Blind/Visually Impaired program) to test the new procedures and forms.

5. Refine and Finalize: Review feedback from the pilot program and make necessary revisions to the policy, procedures, and forms.
6. System-Wide Training and Rollout: Conduct comprehensive training for all administrative staff, case managers, and relevant instructional personnel to ensure system-wide capacity and fidelity in applying the adopted EBR process.
7. Full Implementation: Officially launch the use of the Educational Benefit Review process for all new and annual IEP meetings.

Documentation:

The following documentation will be used to validate the implementation status of the recommendation:

- Training Records: Evidence of staff attendance at the initial USBE training and the subsequent internal, system-wide USDB training sessions.
- USDB Policy and Procedure Manual Update: The official, board-approved USDB policy.
- Standardized EBR Forms/Checklists: Copies of the documentation tools that are incorporated into IEP/service plan files.
- IEP Sample Audits: Documentation showing that a statistically significant sample of recently completed student files contains the required and properly executed EBR documentation.

Timetable:

Milestone	Target Date
Schedule and Attend USBE EBR Training	June 15, 2026
Develop Draft USDB Policy and Tools	August 7, 2026
Conduct Pilot Program	October 31, 2026
Refine Policy/Tools and Conduct Final Staff Training	January 31, 2027
Full Implementation	May 30, 2027

When:

The USDB will implement the use of the Educational Benefit Review process for all applicable student service planning, by May 30, 2027.





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