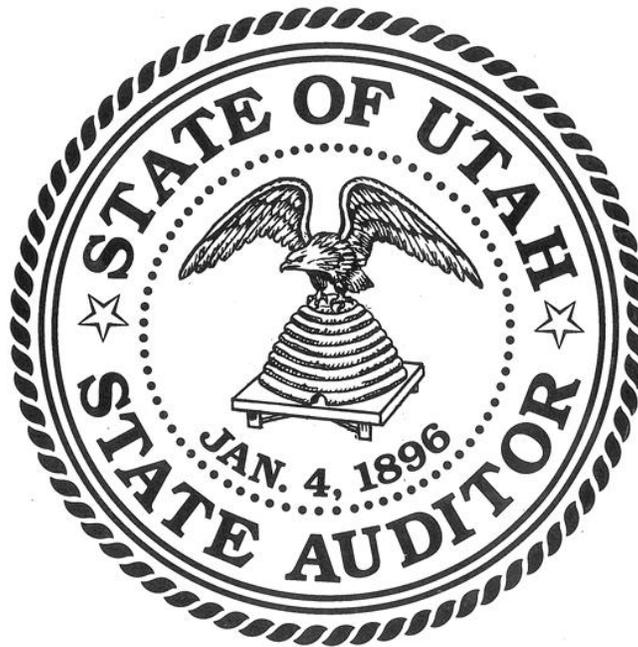


OFFICE OF THE STATE BOARD OF EDUCATION

Minimum School Program

Report on Limited Review of
Statutory Distributions for Fiscal Year 2015 and
Projections for Fiscal Year 2017

Report No. 15-38



OFFICE OF THE
UTAH STATE AUDITOR

OFFICE OF THE STATE BOARD OF EDUCATION

Minimum School Program

Report on Limited Review of
Statutory Distributions for Fiscal Year 2015 and
Projections for Fiscal Year 2017

Report No. 15-38

AUDIT LEADERSHIP:

Van Christensen, CPA, Audit Director
Jolene Cooley, Audit Senior



OFFICE OF THE
UTAH STATE AUDITOR

Report No. 15-38

January 22, 2016

To the Members of the Utah State Board of Education and Audit Committee
and
Sydnee Dickson, Acting Superintendent of Public Instruction
Office of the State Board of Education

We have performed a limited review of the application of Minimum School Program (MSP) statutory distribution formulas and allocations to school districts and charter schools. The procedures described below were applied to certain aspects of compliance for the MSP Fiscal Year 2015 (FY15) Final Report and the MSP Fiscal Year 2017 (FY17) Legislative Budget Projections. We performed the following procedures at the Office of the State Board of Education for a sample of school districts and charter schools:

1. We reviewed the MSP FY15 Final Report for eight programs to ensure that the allocations to school districts and charter schools for each selected program were made in compliance with the related statute and did not exceed amounts allowable by law. The programs selected were as follows:
 - Grades K-12
 - Professional Staff
 - Special Education-Add On
 - Board Leeway
 - Special Education-Self Contained
 - Guarantee Transportation Levy
 - Adult Education
 - Library Book and Electronic Resources

2. We reviewed the MSP FY17 Legislative Budget Projections for four programs to ensure that the projections of the allocations to school districts and charter schools for each selected program were made in compliance with the related statute and were reasonable. The programs selected were as follows:
 - Grades K-12
 - Administrative Costs
 - Class Size Reduction
 - Special Education-Extended Year Severely Disabled

Our procedures were more limited than would be necessary to express an audit opinion on compliance. Accordingly, we do not express an opinion. Alternatively, we have identified the procedures we performed. Had we performed additional procedures, matters might have come to our attention that would have been reported to you.

We found no exceptions resulting from the above procedures.

This report is a matter of public record and its distribution is not limited. We appreciate the courtesy and assistance extended to us by the personnel of the Office of the State Board of Education during the course of the review, and we look forward to a continuing professional relationship. If you have any questions, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Van H. Christensen".

Van Christensen, CPA
Audit Director
801-538-1394
vchristensen@utah.gov

cc: Scott Jones, Associate Superintendent for Business Services, Office of the State Board of Education
Natalie Grange, School Finance Director, Office of the State Board of Education
Debbie Davis, Director of Internal Audit, Office of the State Board of Education
Kristen Cox, Executive Director, Governor's Office of Management and Budget
Jonathan Ball, Director, Office of Legislative Fiscal Analyst