



OFFICE OF THE  
**UTAH STATE AUDITOR**

**Independent State Auditor's Report  
on Applying Agreed-Upon Procedures Regarding  
Compliance with Pupil Accounting Rules for Fall Enrollment Count**

Board of Trustees, Audit Committee  
and  
Charles A. Wight, President  
Weber State University

In accordance with the *Guide for Agreed-Upon Procedures for Local Education Agencies and Community-Based Organizations*, issued by the Office of the Utah State Auditor, we have performed the procedures enumerated below, which were agreed to by the Weber State University Charter Academy (Academy), solely to assist the Academy and the Utah State Board of Education (USBE) in evaluating the Academy's compliance with the USBE's Rule R277-419, *Pupil Accounting*, for pupil accounting for fall enrollment count as of October 1, 2016. Management is responsible for the Academy's compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and our findings are summarized as follows:

1. We visited one of the two classes in the Academy on the first school day of October 2016. Our sample is reported in the attached schedule.
2. We conducted a roll call in the class visited and compared our count to the class roll for that day and verified that students who were not present for the count were legitimately enrolled in the class.
3. We verified the mathematical accuracy of the Academy's enrollment total in its own records.
4. We compared the verified Academy enrollment total to the reported enrollment total in the *UTREx October School Summary Report*.
5. We verified that the Academy calendar meets the minimum instructional standard of 990 hours and 180 days according to R277-419-4(A) and R277-419-8(C).

(See attached schedule)

We were not engaged to, and did not, conduct an examination or a review of the Academy's compliance with R277-419, the objectives of which would be the expression of an opinion or limited assurance on compliance. Accordingly, we do not express such an opinion or limited assurance on compliance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

As noted above, this agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. These standards require us to convey that this report is intended solely for the information and use of the USBE, the University's Board of Trustees and Audit Committee, and management of the Academy, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

*Office of the Utah State Auditor*

Office of the Utah State Auditor  
October 19, 2016

**FALL ENROLLMENT COUNT**  
 Agreed-Upon Procedures Schedule

**DATE:** *October 1, 2016*

**AGENCY:** *Weber State University Charter Academy*

**FIRM:** *Office of the Utah State Auditor*

**CPA:** *Hollie Andrus, (801) 808-0467*

Class Description (Grade / Teacher)	INDIVIDUAL CLASS ENROLLMENT	
	3 Count of Students on Class Roll (Expected)	3 Count of Students in the Class (Actual)
Kindergarten / Teneau-Sword	22	22

SCHOOL	TOTAL ENROLLMENT				SCHOOL CALENDAR	
	4a Enrollment as Recorded by School in Own Records (Actual)	4b School's Enrollment as reported by LEA via UTREx (Expected)	4c Difference Between School's Actual Enrollment and Expected Enrollment	4d Explanation of the Difference Noted in 4c	4e Does the school calendar meet the minimum instructional standard of 990 hours? Y/N	4e Does the school calendar meet the minimum instructional standard of 180 days? Y/N
Weber State University Charter Academy	37	37	0	N/A	Y	Y