



OFFICE OF THE
STATE AUDITOR

**Independent State Auditor's Report on Applying Agreed-Upon Procedures
Regarding Compliance with Pupil Accounting Rules
for Aggregate Student Membership**

Board of Directors
and
Sheila Anderson, PhD, Governance Committee Chair
Weber State University Charter Academy

We have performed the procedures included in the *Guide for Agreed-Upon Procedures for Local Education Agencies and Community-Based Organizations* (Guide) and enumerated below, which were agreed to by the Weber State University Charter Academy (Academy), related to the Academy's compliance with Utah State Board of Education (USBE) Rule R277-419, *Pupil Accounting*, for aggregate student membership during the period July 1, 2016 to June 30, 2017. The procedures included in the Guide are established by the USBE, and the Guide is published by the Office of the State Auditor. The Academy's management is responsible for its compliance with those requirements. The sufficiency of the procedures performed is solely the responsibility of the Academy. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

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

1. We familiarized ourselves with the standards established by the USBE for recording and reporting student membership data and the Academy's data management policies and practices.
2. We selected 4 students (10%) enrolled at the Academy. Our selection is reported in the attached schedule.
3. For each student selected, we obtained the official student records and supporting documentation, and:
 - a. Ensured the student was eligible to be enrolled in accordance with the provisions of R277-419-5 and that total possible membership days were recorded in the Academy's student information system (SIS).
 - b. Validated entry and exit dates.
 - c. Compared these records as recorded in the local SIS with the Year End Consolidated Membership Cumulative Report (student level data) and the Year End School Summary Cumulative Report (school level data) in UTREx, identified the student's aggregate membership as recorded in the records, and determined whether the rules from R277-419 were properly applied in calculating the student's aggregate membership.

4. The aggregate student membership for all students selected complied with R277-419; therefore, we did not recalculate aggregate membership for any students.

(See attached schedule)

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

The purpose of this report is solely to describe the scope of the agreed-upon procedures and the results of those procedures. Accordingly, this communication is not suitable for any other purpose.

Office of the State Auditor

Office of the State Auditor
August 30, 2017

AGGREGATE MEMBERSHIP Agreed-Upon Procedures Schedule

FISCAL YEAR END: June 30, 2017
AGENCY: Weber State University Charter Academy (WSUCA)
ENROLLMENT: 37
FIRM: Office of the Utah State Auditor
CPA: Hollie Andrus 801-808-0467
DATE: August 30, 2017

SELECTED MEMBER				REPORTED AGGREGATE MEMBERSHIP			ELIGIBILITY	ARE ENTRY & EXIT DATES CORRECT?		IS REPORTED AGGREGATE MEMBERSHIP IN COMPLIANCE WITH THESE RULES?			RECALCULATED AGGREGATE MEMBERSHIP		
3-Digit School Number assigned by USBE	School Name	Statewide Student ID (SSID)	Local Student ID	Special Education			3	3		3(c)	3(c)	3(c)	Special Education		
				Regular	Self-Contained	Resource	Residency and Age	Entry Date Correct	Exit Date Correct	Continuing Enrollment Measurement	School Membership Calculation	Part Day Proration Rule	Regular	Self-Contained	Resource
				100	WSUCA	2356992	1159	65	X	X	Y	Y	Y	Y	Y
100	WSUCA	2212808	1183	56	X	X	Y	Y	Y	Y	Y	X			
100	WSUCA	2357003	1174	180	X	X	Y	Y	Y	Y	Y	X			
100	WSUCA	2356989	1155	180	X	114	Y	Y	Y	Y	Y	X			

Y = Yes
 N = No
 X = Not applicable to this student