



OFFICE OF THE
STATE AUDITOR

News Release

For Immediate Release

January 29, 2019

**Office of the State Auditor Releases Two Reports of Programs within
Utah's System of Public Education**

Salt Lake City, UTAH –

The Office of the State Auditor (Office) today released two reports regarding programs overseen by the Utah State Board of Education (USBE): the Minimum School Program (MSP) and the UPSTART program.

The first report is a limited review of MSP statutory distributions for Fiscal Year 2018 and projections for Fiscal Year 2020. The report contains two findings:

- Factors used in regression analysis for “Necessarily Existent Small Schools” have not been updated since 2011 and may impact MSP allocation.
- Duplicated allocation of “Library Books & Electronic Resources” MSP funding led to an over-allocation of funding to six school districts.

The second report is a limited review of UPSTART funds. The report contains one finding:

- USBE has not resolved a 3,027-student discrepancy between its records and the contractor's records.

The reports may be found on the Office's website at auditor.utah.gov and specifically at:

Minimum School Program - Report on Limited Review of Statutory Distributions for Fiscal Year 2018 and Projections for Fiscal Year 2020

<https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000003I9B5QAI>

UPSTART Program - Report on a Limited Review of Contractor's Use of UPSTART Funds and Findings and Recommendations for the Year Ended June 30, 2018

<https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000003I9BFQAY>

About the Office of the State Auditor

The Office of the State Auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.

Specific activities of the Office include performing financial audits, conducting Federal funds compliance audits, providing local government oversight, conducting agency and program performance audits, performing fraud and compliance audits, and operating the State Auditor Hotline for citizens to report suspected financial issues or improprieties. These capabilities strengthen Utah State Government and help taxpayers have confidence in the integrity of Utah's government agencies.

The State Auditor is a Constitutional Officer of the State of Utah, elected directly by the state's citizens every four years. The role of the State Auditor is authorized in Article VII, Section 15 of the Utah Constitution. For more information, see auditor.utah.gov.

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