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STATE AUDITOR



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Utah State Board of Education

UPSTART Program

Limited Review

Report No. 23-06

For the year ended June 30, 2022

October 26, 2023

Office of the State Auditor

Audit Leadership:

John Dougall, State Auditor

Doug Seager, CPA, Audit Director

Taylor Whitman, Audit Senior



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October 26, 2023

To the Members of the Utah State Board of Education and Audit Committee

Sydnee Dickson, State Superintendent of Public Instruction
Utah State Board of Education

Tom Ness, Chief Financial Officer
Waterford Institute

We have performed a limited review to evaluate the UPSTART Program's compliance with the sections of *Utah Code* Title 53F-4, which govern the use of funds and the program evaluation requirements, for the fiscal year ended June 30, 2022. The procedures performed included the following:

1. We evaluated Waterford Institute's (Contractor) use of UPSTART funds through the following analytical procedures:
 - a. We evaluated the total number of students who participated in the program versus the total number of students who originally enrolled in the program for fiscal year 2022, and we compared this information to fiscal year 2021 data.
 - b. We reviewed total funds disbursed to the Contractor compared to the number of students who participated in the program for fiscal year 2022, and we compared this information to fiscal year 2021 data.
 - c. We compared the average number of actual student participant minutes to the expected participant minutes.
2. We evaluated the Utah State Board of Education's (USBE) procedures for monitoring the UPSTART Program through:
 - a. Review of USBE's annual report, to the State Legislature, on the UPSTART Program.
 - b. Verification that USBE has contracted with an independent evaluator to perform a third-party assessment of the UPSTART Program.

Our procedures did not result in any findings. 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, additional matters might have come to our attention that would have been reported to you.

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

Sincerely,



Doug Seager
Audit Director
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cc: Scott Jones, Deputy Superintendent of Operations, Utah State Board of Education
Patty Norman, Deputy Superintendent of Student Achievement, Utah State Board of Education
Debbie Davis, Chief Audit Executive, Utah State Board of Education
Sophia DiCaro, Executive Director, Department of Government Operations
Jonathan Ball, Director, Office of Legislative Fiscal Analysis
Claudia Miner, Waterford Institute, Executive Director of Waterford Upstart