UTAH STATE BOARD OF EDUCATION
Internal Audit Department
Audit Brief
Technical Assistance (24-02)

Audit Scope, Objective, and Methodology

On November 3, 2022, the Utah State Board of Education (Board), authorized an audit of technical assistance (TA) provided by the Utah State Board of Education (USBE) to other parties (e.g., Local Education Agencies [LEA]). To achieve the audit objective, fiscal years 2023 and 2024 were primarily selected for analyses. To ensure consistent and clear communication throughout the audit, IAD created a definition of TA based on research of state and federal resources. The definition was presented to and approved by the Board's Audit Committee.

To conduct the audit, IAD researched applicable laws, regulations, and guidance, reviewed documentation and information related to TA, and interviewed USBE staff. IAD also utilized surveys—one to all USBE employees and one to a sample of LEA administrators and directors— to gain an understanding of current USBE practices and LEA perceptions of TA.

Background and Context

The USBE is directed in federal, state, and local law to provide or offer TA, mainly to LEAs. Conclusions made in the report represent risks to the achievement of objectives; specifically, the USBE's ability to provide relevant and reliable TA. Since the USBE has not explicitly determined its risk tolerance and appetite, IAD used auditor judgment when identifying, assessing risks, and recommending risk responses based on conditions identified in **VI. Appendix B - Observations.**

Performance Observations

Risk Identification

Risks identified include:

- Website Structure: Each USBE unit is responsible to maintain their own webpages, inclusive of online TA, with little oversight.
- Roles and Responsibilities: A lack of competency and/or a lack of clarity on authority to provide TA. Additionally, the state superintendent rarely utilizes authority granted in Utah Code 53E-3-303 to provide written opinions on questions of public education, administrative policy, and procedure.
- Policies and Procedures: TA is often unsupported by oversight (i.e., reviews or approvals) and the process of creating, providing, and overseeing TA is rarely documented in policies and procedures. In a review of USBE internal policies, SOPs, and Board Rule, IAD was not able to find any comprehensive policies regarding TA in general.
- Accountability: Based on a review of three teams at the USBE, the USBE appears to have limited awareness of which TA are tied to which requirements. Thus, when TA requirements change, updates to the associated TA are dependent on a five-year review (i.e., Board Rule), employee competency, or chance.

Risk Assessment

The most direct effect of the risks identified above is inaccurate and unreliable TA. Examples of inaccurate or unreliable TA identified during the audit include outdated rule or code references, nonworking hyperlinks, and inaccurate numbering.

Additionally, the risks identified above may have indirect effects such as those listed below.

- Increased potential for LEAs to place blame on the USBE for decision-making based on undocumented or unclear TA, which also increases legal and financial risk.
- Inconsistency in how TA is created, administered, and monitored as well as the quality of TA provided.
- Increased questioning of the value and/or authority of TA (i.e., reputational risk).
- Increased potential of inaccurate or misleading TA, which can lead to noncompliance, misuse of funds, etc.

Risk Response Recommendations

Recommendations are provided as suggested responses to identified and assessed risks noted above. An appropriate risk response should be designed, implemented, and monitored for operating effectiveness. Recommendations include:

- The USBE should perform and document a risk assessment to determine the value of creating agencywide, or section-specific, control activities related to the creation, provision, and oversight of TA. If the risk assessment determines the need to design control activities, control activities should be documented in policies and procedures, which are available to all applicable employees.
- For existing TA, the USBE should consider designing and implementing policies and procedures that require, similar to Board Rule, TA posted to the USBE website to have a regularly scheduled review.
- To address some of the concerns raised by recipients of TA regarding indecisive TA provided by the USBE, the state superintendent should consider a threshold for exercising statutory authority to provide written opinions on questions of public education, administrative policy, and procedures. If necessary, the state superintendent could request the attorney general to provide opinions on questions of law.
- Additionally, the USBE should provide training to LEA personnel at all levels on how to research and use Utah Code and Board Rule, which may lessen LEA reliance on the USBE for certain technical assistance.

Management Response and Auditor Concluding Remarks

See Appendices C and D.

Utah State Board of Education

Internal Audit Department

USBE Technical Assistance

24-02

Report No. 24-02

USBE Technical Assistance

October 3, 2024

Audit Performed by:

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Utah State
Board of
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Audit

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October 3, 2024

Chair Jim Moss
Utah State Board of Education
250 East 500 South
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Chair Moss,

On November 3, 2022, in accordance with the Bylaws of the Utah State Board of Education (Board), the Board authorized the Internal Audit Department (IAD) to perform an audit of technical assistance (TA) provided by the Utah State Board of Education (USBE) to local education agencies (LEAs) and other entities and individuals. The audit was started in September of 2023 as resources became available.

To conduct the audit, IAD performed the following procedures:

1. Gained an understanding, through research and inquiry, of applicable laws, regulations, and guidance.
2. Gained an understanding of current USBE practices via an employee survey and employee interviews, as well as review of related documentation.
3. Gained an understanding of LEA perspectives about USBE provided TA via a survey.
4. Collected information from USBE employees based on survey results.
5. Reviewed and analyzed the information and data collected and developed conclusions.

We have identified the procedures performed during the audit; the risks identified and assessed from those procedures are included in this report. Risk response recommendations are also provided.

Internal audits are conducted in conformance with the current International Standards for the Professional Practice of Internal Auditing, consistent with Utah Code Annotated and Utah Administrative Code.

By its nature, this report focuses on performance observations and internal control exceptions, weaknesses, and non-compliance. This focus should not be understood to mean the programs and/or processes reviewed during this audit do not demonstrate improvements over time, as well as various strengths and accomplishments. We appreciate the courtesy and assistance extended to us by the staff of the USBE during the audit. A response to the audit was provided by the USBE and is included within the report.

This report is intended solely for the information and use of the Board and the USBE. However, pursuant to Utah Code 63G-2 Government Records Access Management Act, this report is a public record, and its distribution is not limited. If you have any questions, please contact me at (801) 538-7639.

Sincerely,

Debbie Davis, CPA
Chief Audit Executive, Utah State Board of Education

cc: Members of the Utah State Board of Education (USBE)
     Sydnee Dickson, State Superintendent of Public Instruction, USBE
     Patty Norman, Deputy Superintendent of Student Achievement, USBE
     Angie Stallings, Deputy Superintendent of Policy, USBE
     Scott Jones, Deputy Superintendent of Operations, USBE

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I. Audit Scope, Objective, and Methodology

1. Audit Scope and Objective

On November 3, 2022, the Utah State Board of Education (Board), approved and prioritized an audit of technical assistance (TA) provided by the Utah State Board of Education (USBE) to local education entities (LEA) and other parties. To achieve the objective, the audit scope primarily focused on TA provided in fiscal years 2023 and 2024.

2. Audit Methodology

To ensure consistent and clear communication throughout the audit, the Internal Audit Department (IAD) defined TA based on research of state and federal resources. Using those resources, common themes were identified and used to generate a definition for purposes of the audit. The definition was presented to the Board's Audit Committee on October 12, 2023, and was approved. For purposes of this audit, the approved definition of TA is as follows:

   a. Technical assistance means the provision of targeted support, skills, or knowledge to individuals, organizations, and entities in public education.
   b. Technical assistance refers to a range of services and supports, including programs, activities, resources, tools, person-to-person exchanges, written information, and trainings.

To ensure an efficient and effective audit, IAD used three primary approaches to gather information and draw conclusions. First, a survey was administered to USBE employees, using the definition above, to identify which employees participated in the creation, provision, or oversight of TA. Two hundred twenty-seven (56%) employees responded (respondents) to the survey. Based on survey results, follow-up interviews were conducted with USBE units and employees (interviewees) to collect additional information. Second, examples of TA were reviewed to identify the quality of the TA provided. Most examples were from employees who indicated they provided TA as part of the survey; however, some examples were identified as a requirement of law or were publicly available items. Finally, a survey was sent to 1,054 directors and administrators at LEAs; 353 (33%) responded (LEA respondents). The survey focused on TA provided within the last two years to ensure a relevant assessment of the quality of current TA.

Regarding the surveys identified above, not all individuals answered all applicable questions, and not all questions pertained to all individuals; instead, the surveys were designed to ask specific questions to individuals based on the answers they provided. Therefore, although survey populations will vary by question, reported populations are correct.

Finally, to facilitate ease of understanding the report, please also see **VI. Appendix A – Glossary** and **VI. Appendix B – 1. Criteria,** which includes references to relevant Utah Code, Board Rule, Internal Policies and Procedures of the USBE, and Standard Operating Procedures.

II. Background and Context

1. The Risk Lens

Based on the results of the data reviewed, interviews conducted, and survey results analyzed, IAD has drawn conclusions specific to the audit objective (see **I.1 Audit Scope and Objective**). Conclusions represent risks to achievement of related objectives.

When a risk is identified, it should be assessed in consideration with the risk tolerance and appetite of the entity, in this case USBE. Based on the risk assessment, an appropriate risk response should then be designed, implemented, and monitored for operating effectiveness.

Risk Identification

In this report, risks related to the achievement of objectives are included in **III. Risk Identification** with specifics outlined in **VI. Appendix B Observations**.

Risk Assessment

As the USBE has not explicitly determined the risk tolerance and risk appetite specific to the achievement of objectives, Internal Audit used auditor judgment when assessing identified risks. See **IV. Risk Assessment** for related risk assessments.

Risk Response Recommendations

IAD provides recommendations as suggested responses to identified and assessed risks; See **V. Risk Response Recommendations**.

Although recommended risk responses are provided, it is the responsibility of management and the Board to understand the risks, assess them against established risk tolerance and appetite levels, and respond sufficiently to ensure reasonable assurance that objectives will be achieved.

Implementing recommended risk responses is not an internal audit requirement; however, internal audit is required to follow-up and consider how risks have been addressed.

III.   Risk Identification

When performance or compliance issues are identified—such as those in **VI. Appendix B – Observations**—it is important to consider the internal control system component(s) or principle(s) that may have a deficiency (e.g., no risk response, poorly designed, not properly implemented), which have resulted in defaults (e.g., not achieving objectives [inefficiencies, ineffectiveness, noncompliance]). The process of considering deficiencies—in light of defaults—as identified through audits is one method of risk identification. From an audit perspective, identification of risks to achievement of objectives are frequently labeled as "Causes" (i.e., why objectives are not met).

The observations noted in **VI. Appendix B – Observations** are a product of various causes, which include but may not be limited to those below. Causes listed below interrelate and are aligned with components and principles of internal control as found in *Standards for Internal Control in the Federal Government (i.e., The Green Book)*.

1. Weaknesses in Control Environment
A. Website Design

Specific to the observations noted with the website, the cause may be related to website structure (i.e., each unit within the USBE has authority, and is responsible, for designing and maintaining their own webpages). Additionally, units may not have employees with related competencies, or resources to manage their webpages in a timely manner. Furthermore, given the volume of updates and changes needed to be made on website, the quality assurance function (i.e., an independent review of material on the website) was generally removed.

B. Roles and Responsibilities

Some LEA respondents commented on the vagueness of responses by USBE staff to questions they receive, which may be due to a lack of individual competency (see **VI**. **Appendix A – Glossary**). However, it may also be due to a lack of clarity on authority (i.e., who should answer the question) or lack of—or misallocated—resources available to provide the level of assistance needed. Specifically related to USBE staff, the lack of competency and lack of clarity on authority may be derived from lack of adequate on-boarding and accountability (see 24-03 Personnel Management Internal Audit and *Weaknesses in Control Activities*).
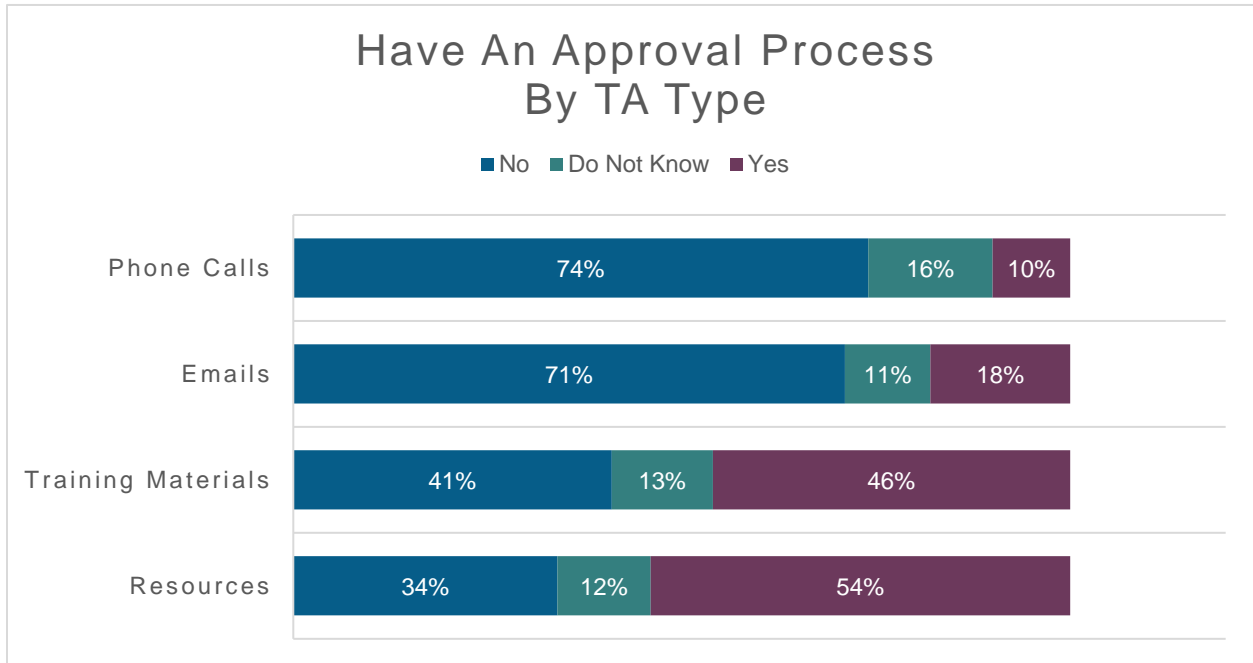
In some instances, authority that could be used to provide clear and final responses is generally not provided. UCA 53E-3-303 Advice by state superintendent – Written Opinions allows the state superintendent to "provide written opinions on questions of public education, administrative policy, and procedure, but not upon questions of law" when requested by LEAs or other school officers.

- IAD requested copies of all opinions issued pursuant to this statute and only one instance where a written opinion was issued per 53E-3-303 in response to questions was provided. In a review of the opinion, there is no reference to UCA 53E-3-303,
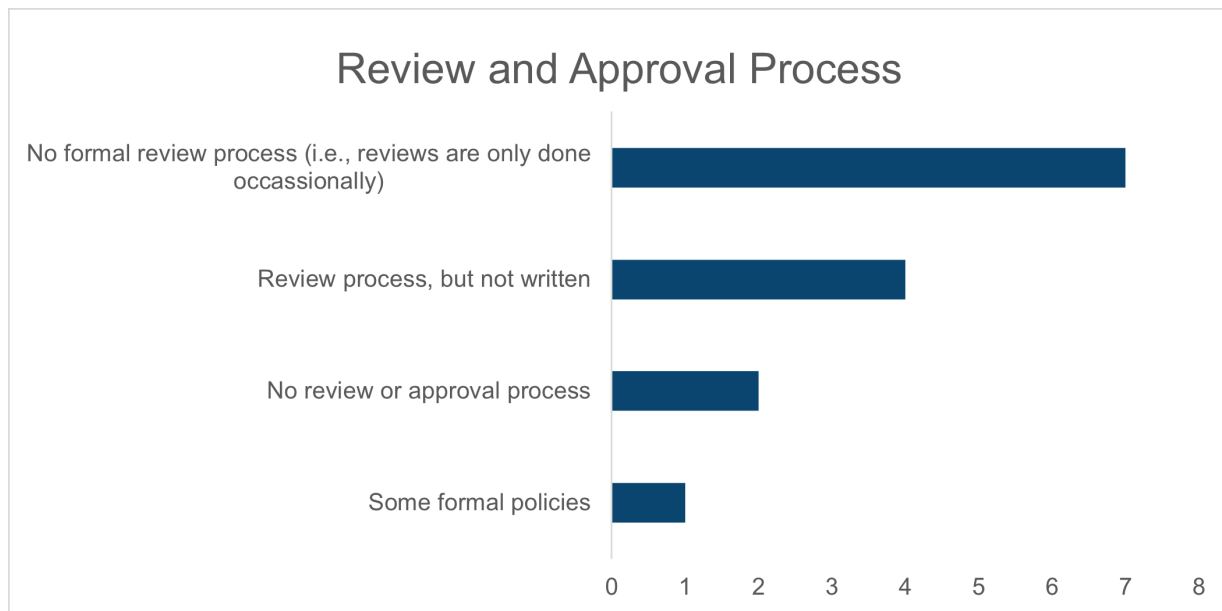
nor is there any way to decipher that the opinion should be received as "correct and final," especially given the opinion states, "it would be prudent to guide your teachers …," which may not be perceived as "final" (i.e., an authoritative opinion).

2. Weaknesses in Control Activities

TA is often unsupported by oversight (i.e., reviews or approvals) and the process of creating, providing, and overseeing TA is rarely documented in policies and procedures. As noted in **VI. Appendix B – 2.B Creation of TA**, there are some approval processes in place; however, they are typically informal and therefore likely inconsistent. For example, when respondents who reported providing TA were asked if their unit had an approval process in place for the provision of TA, the response varied by TA type. The more formal the TA type, the more likely a process was in-place; however, even formal TA often lacked review or approval processes.

Have An Approval Process By TA Type

Legend: ■ No ■ Do Not Know ■ Yes

TA Type	No	Do Not Know	Yes
Phone Calls	74%	16%	10%
Emails	71%	11%	18%
Training Materials	41%	13%	46%
Resources	34%	12%	54%

When employees were interviewed, the results were similar. In a sample of 14 employees, nine (64%) reported that they either have no formal review process (i.e., reviews are only done occasionally) or no review process of the TA they provide exists, as shown in the chart below.

Review and Approval Process

Category	Value
No formal review process (i.e., reviews are only done occassionally)	7
Review process, but not written	4
No review or approval process	2
Some formal policies	1

Specific to the documentation in policies and procedures:

- 49% of respondents reported not having, or not being aware of, policies and procedures related to creating TA.
- 66% of respondents reported not having, or not being aware of, policies and procedures related to providing TA.
- 34% of respondents identified themselves of having oversight of TA and only 19% of them reported having policies and procedures to direct the supervision or monitoring of TA.
- 66% of teams interviewed reported not having policies and procedures.

When respondents indicated policies and procedures existed, evidence was requested.

- In most cases, no documentation was provided or vague references to unverifiable locations were provided (i.e., "SOP folder, I believe").
- In other cases, some documentation was provided; however, the direction provided was extremely limited.
- In a few cases, documents were more comprehensive; however, the application was extremely narrow.
- Some respondents described informal processes that are not documented in policy.
- Finally, in other instances, reference to a board rule or state code were provided.

In a review of USBE internal policies, SOPs, and Board Rule, IAD was not able to find any comprehensive policies regarding TA in general; however some documents (11) address a few aspects of very specific types of TA, such as what data to use, that are applicable across the agency; however, the majority of documents available focus on providing TA as opposed to creating, overseeing, or updating it (i.e., 91% of documents found touch on provision, whereas only 27% talk about oversight). And as noted above, there are some documents that are more

comprehensive regarding TA, although these are relatively narrow in their applicability (e.g., what to do when a legislator contacts you).

3. Weaknesses in Monitoring of Operating Effectiveness of Control Activities

Based on a review of three teams, the USBE appears to have limited awareness of which TA are tied to which requirements, so although a requirement may change, updating the associated TA is dependent on a five-year review (i.e., Board Rule), employee competency, or chance. Examples of checklists were provided; however, checklists were not followed with fidelity or lacked references to applicable criteria.

IV. Risk Assessment

1. Direct Effects

The most direct effect of the causes noted above is inaccurate and unreliable TA.

Examples of outdated TA identified during the review include:

- Three of 12 (25%) TA documents haphazardly selected and reviewed from the website included an effective date over a decade old, with the oldest dating back to 2007. Two of the three (66%) had easily identifiable content quality issues.
- Two (8%) of the TA items requested for the review were no longer relevant because the underlying grant or program had ended at least three years prior. Even though the grant and program were eliminated, the requirements were still posted as of May 15, 2024. Specifically,
  - The Enhancement for At-Risk Student Grant Monitoring: SOP remains on the USBE's SharePoint SOP repository, directing USBE employees to provide TA even though this program ended in 2021.
  - R277-473 regarding the Utah Computer Science Grant has not yet been updated to reflect that the "planning grant" described in R277-473-4 has not been funded for over three years, per a USBE employee.
- The Utah State ESSA Plan was amended in November 2022, changing some of the TA requirements for USBE employees; however, the USBE website still has the older version. The newer version is posted on the federal Office of Elementary and Secondary Education website.
- Finally, in the process of performing the audit several other questionable items were identified including, inaccurate numbering, obsolete references to Rule or Code, and duplicative information.

2. Indirect Effects

Other effects may not be as direct but may still be an effect of the risks identified above.

- Increased potential of "he said, she said" scenarios where LEAs place blame on the USBE for decision-making based on undocumented TA provided by the USBE.
  - This increases legal risk and may limit possible remedies that could be considered if non-compliance or other issues are noted.
- Inconsistency in:
  - how TA is created, administered, and monitored, including to whom TA is provided (i.e., each unit is managing different contact lists), and
  - in the quality of the TA provided.
- Increased questioning of the value and/or authority of TA (i.e., reputational risk).
- Increased potential of inaccurate or misleading TA, which in turn can lead to noncompliance, misuse of funds, etc.
  - For example, the recently released *A Systemic Performance Audit of Juab School District* legislative audit report*,* noted a FAQ document on the USBE website that "contains contradictory information" from what the legislative

auditors were told by USBE staff. The audit stated, "inconsistent guidance from USBE likely contributed to Juab's misunderstanding [i.e., allowing ineligible students to participate in the program]."

- Potentially negates the authority of the code by imposing individual interpretations.
- Inability to monitor the provision of TA by USBE employees; the USBE cannot effectively evaluate if there are deficiencies in the provision of TA or if there is liability related to what is being provided.

V.   Risk Response Recommendations

Recommendations are provided as suggested responses to identified and assessed risks noted above to help promote continuous improvement. Although recommendations are provided, it is the responsibility of management and the Board to analyze the risks and take appropriate corrective action. While implementing the provided recommendations should not be construed as an internal audit requirement for management and the Board; Internal Audit will follow up, as per professional auditing standards, as to how risks were further analyzed and addressed.

Recommendations include:

1. The USBE should perform and document a risk assessment to determine the value of creating agency-wide, or section-specific, control activities related to the creation, provision, and oversight of TA. The risk assessment should include considerations about the website structure and whether TA currently being provided should be documented. If the risk assessment determines the need to design control activities, control activities should be documented in policies and procedures, which are available to all applicable employees. Additionally, if control activities are designed, the USBE should find a way (i.e., implementation), whether through training, a master guide, etc., to ensure employees are fully aware of existing policies and are accountable to them.
   a. It should be noted that during the review, IAD identified one unit that was in process of drafting a manual to support their specific TA functions, which may serve as a resource if control activities are determined necessary.

   See **III. Risk Identification, Weaknesses in Control Environment and Weaknesses in Control Activities** for additional information.

   See **VI. Appendix B – 2 Risks Identified** for examples of risks and additional context.

2. For existing TA, the USBE should consider designing and implementing policies and procedures, similar to requirements to update Board Rule, which requires TA posted to the USBE website to have a regularly scheduled review. The policy could consider a blanket requirement for all TA (e.g., every five years), or could require posted TA have an accompanying review schedule prior to being posted to ensure content is accurate and reliable.

   See **III.1 Risk Identification, Weaknesses in Monitoring of Operating Effectiveness of Control Activities** for additional information.

   See the following areas in **VI. Appendix B** for examples of risks and additional context:
   a. **2.A.iii Involvement with TA**
   b. **2.A.iv Feedback on TA**
   c. **2.B.ii Review of TA**

3. Finally, to address some of the concerns raised by TA recipients regarding indecisive TA provided by the USBE, the state superintendent should consider a threshold for exercising statutory authority to provide written opinions on questions of public education, administrative policy, and procedures. If necessary, the state superintendent could request the attorney general to provide opinions on questions of law. Additionally, the USBE could provide training to LEA personnel at all levels on how to research and use Utah Code and Board Rule, which may lessen LEA reliance on the USBE for certain technical assistance.

See **III.1 Risk Identification, Weaknesses in Control Environment** for additional information.

See **VI. Appendix B – 2.B Quality of TA Provided** for examples of risks and additional context.

Appendix A – Glossary

Term or Acronym	Term or Acronym Description
Board	The constitutionally established and elected body of 15 members of Utah State Board of Education.
Competency	"Competence is the qualification to carry out assigned responsibilities. It requires relevant knowledge, skills, and abilities…" *The Green Book 4.02*
Control Activities	The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system. *The Green Book OV2.04*
Control Environment	"The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives." *The Green Book OV2.04*
Design	A plan to achieve established objectives (i.e., to show the look and function or workings of a system before it is implemented); should be comprehensive and documented, including identification of necessary forms, personnel, tools, etc. Plans may be documented as rules, policies, procedures, processes, forms, etc.
Documentation	"Documentation is a necessary part of an effective internal control system. The level and nature of documentation vary based on the size of the entity and the complexity of the operational processes the entity performs. Management uses judgment in determining the extent of documentation that is needed. Documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system. The Green Book includes minimum documentation requirements…" *The Green Book OV4.08*
Implementation	Put a plan into effect; execute the previously designed plan. (See Design)
Internal Control System (ICS)	An internal control system is a continuous built-in component of operations, effected by people, that provides reasonable assurance, not absolute assurance, that an entity's objectives will be achieved. *The Green Book OV1.04*

Term or Acronym	Term or Acronym Description
Operating Effectiveness	"… [application] of controls at relevant times during the period under evaluation, the consistency with which they were applied, and by whom or by what means they were applied… A control cannot be effectively operating if it was not effectively designed and implemented. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively." *The Green Book OV3.06*
Risk Assessment	"Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses." *The Green Book OV2.04*
SOP	Standard Operating Procedures (SOPs) are documents that USBE employees may reference in carrying out their day-to-day, operational, or programmatic responsibilities. Typically, SOPs are drafted by the employee responsible for the task. Unless required by an employee's UPM or as referenced to a binding requirement, SOPs are non-binding (i.e., not mandatory) guidance for completing various tasks.
The Green Book	*Standards for Internal Control in the Federal Government* (Issued September 2014 by the Comptroller General of the United States. "The Green Book defines the standards for internal control in the federal government…The standards provide criteria for assessing the design, implementation, and operating effectiveness of internal control in federal government entities to determine if an internal control system is effective. Nonfederal entities* may use the Green Book as a framework to design, implement, and operate an internal control system." *The Green Book OV2.01* **The Green Book is the standard the federal government indicates nonfederal entities (e.g., the USBE, LEAs) should use for federal grants management (see 2 CFR 200.303). The Board also indicates it as the standard for LEAs (R277-113-6).*
USBE	Utah State Board of Education agency
USBE P&P	Internal Policy and Procedure of the USBE. USBE employees are required to comply with internal policies, which are available on the USBE website: https://www.schools.utah.gov/policy/internal USBE P&P are binding.

Appendix B - Observations

1. Criteria

The USBE is directed in federal, state, and local law to provide TA, which consists of both requirements to 1) provide TA or 2) simply offer TA. To provide some context regarding how often the USBE is directed to provide or offer TA, a limited review of relevant criteria was conducted using keyword searches.

A. Federal Code

In federal code, 77 provisions identify the need to provide TA within the public-education system. Of the 77 provisions, 71 (92%) identify the USBE as the provider of TA in some form.

Of the 71 provisions in federal code directing the USBE to provide TA, 65 (92%) direct the USBE to specifically provide TA to LEAs. Of the 65 provisions: 51 (78%) require TA be provided, and 12 (18%) indicate providing TA is optional.

Of the 51 provisions of federal code which require the USBE to provide TA to LEAs,

- 28 (55%) require support (e.g., advice, coordination)
- 12 (24%) require training (e.g., webinars)
- 11 (22%) require services (e.g., reviews)
- 7 (14%) require activities (e.g., conferences)
- 5 (10%) require resources (e.g., informational materials, directories)
- 4 (8%) require written information (e.g., model policies, manuals)
- 2 (4%) require tools (e.g., analytical software)

B. Utah Code Annotated (State Code)

In state code alone, 63 provisions identify the need to provide TA. Separated by provider, the 63 provisions are assigned as follows:

- 47 (75%) USBE
- 7 (11%) Other parties (e.g., charter school authorizer)
- 6 (10%) 3rd party contractor as identified by the USBE
- 3 (5%) USBE and a 3rd party contractor (i.e., both)

In total, 13 entities, including the USBE, were identified as being responsible for providing TA, whether as a sole provider or to assist the USBE in some way.

Of the 50 provisions of state code directing the USBE to provide TA, 48 (96%) require TA to be provided specifically to LEAs. The USBE is also directed to provide TA to others such as the public and educator preparation programs.

Of the 48 provisions of state code directing the USBE to provide TA to LEAs, 46 (96%) require TA to be provided. Of the 46 provisions of state code which require the USBE to provide TA to LEAs:

- 23 (50%) require support (e.g., advice, coordination)
- 19 (41%) require training (e.g., webinars)
- 17 (37%) require resources (e.g., informational materials, directories)
- 12 (26%) require written information (e.g., model policies, manuals)
- 4 (9%) require services (e.g., review)
- 2 (4%) require tools (e.g., analytical software)
- 1 (2%) require activities (e.g., conferences)

C. Utah Administrative Code (Board Rule)

Additional direction to provide TA was also identified in board rule, totaling 81 potentially relevant provisions. Of the 81, 78 (96%) provisions identify the USBE as the provider of TA in some form. Of the 78 provisions of board rule directing the USBE to provide TA, 100% direct the USBE to provide TA to LEAs, including the Utah Schools for the Deaf and the Blind, and 63 (81%) of the provisions require the TA be provided as follows:

- 24 (38%) require written information (e.g., model policies, manuals)
- 22 (35%) require training (e.g., webinars)
- 16 (25%) require support (e.g., advice, coordination)
- 14 (22%) require services (e.g., review)
- 11 (17%) require resources (e.g., informational materials, directories)
- 2 (3%) require programs
- 1 (2%) require person-to-person exchanges (e.g., discussions)

D. USBE Internal Policies and Procedures (P&P) and Standard Operating Procedures (SOPs)

Finally, within the USBE's P&P and SOPs exist additional guidelines to provide TA; specifically, 105 potentially relevant SOP and policy documents were found. Of the 105, 104 (99%) indicate the USBE as the provider of the TA, with 99 indicating TA provided to LEAs. Of the 99, eight (8%) of the SOP and policy documents "required" TA to be provided, generally in the form of program reviews.

2. Risks Identified

This section addresses TA as follows:

TA in Practice

- <u>Creation of TA</u>: How and why TA is created.
- <u>Provision of TA</u>: How TA is provided and documented.
- <u>Involvement with TA</u>: The audience for both the creation and provision of TA, involvement of USBE units to produce TA, and the frequency of TA requests.

- <u>Feedback on TA</u>: How the USBE seeks and/or receives feedback on its TA.

Quality of TA Provided
- <u>LEA Perception of TA</u>: How LEAs perceive USBE TA.
- <u>Review of TA</u>: An evaluation of specific examples of TA.

A. TA in Practice

Given the volume of TA required to be provided by the USBE, IAD conducted a survey of USBE employees to identify who was creating, providing, or overseeing TA within the USBE. The survey was administered to all USBE employees and 227 (56%) responded. Of the 227 respondents:
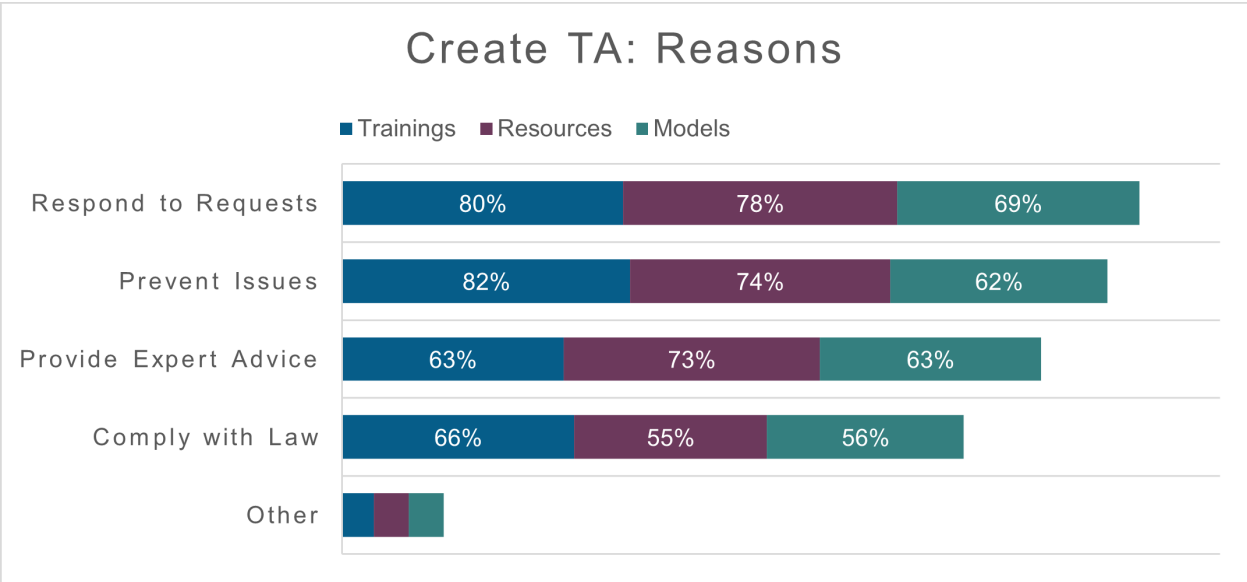
- 139 (61%) reported creating TA,
- 188 (83%) reported providing TA, and
- 77 (34%) reported overseeing TA.

Conversely, 24 (11%) of respondents reported not being involved in TA. In an attempt to verify the responses, the emails of a small sample of five respondents out of 15 (33%) who indicated on the survey that they did not provide TA through email were reviewed. All five (100%) of the sampled employees consistently provided TA via email, which may suggest the survey responses are under representative. However, for all five, the type of TA provided was less complex and therefore less likely to be considered TA by the respondents.

i. Creation of TA

Although many types of TA can be created, the most common type reported by respondents was resources or tools (such as informational materials, analytical software, manuals, guides, handbooks; 128, 92%), followed by trainings (115, 83%), then templates or models (68, 49%). A small number of respondents (12, 9%) stated that they created types of TA other than those previously mentioned; examples of the TA they mentioned creating included data analyses, emails, and monitoring visits as well as informal TA based on the needs and concerns of constituents.

As illustrated below, respondents stated that the most common reasons for creating TA overall are to prevent issues and to respond to requests. Interestingly, the least common reason selected overall—aside from other—was to comply with law.

Create TA: Reasons

■ Trainings ■ Resources ■ Models

Reason	Trainings	Resources	Models
Respond to Requests	80%	78%	69%
Prevent Issues	82%	74%	62%
Provide Expert Advice	63%	73%	63%
Comply with Law	66%	55%	56%
Other			

On average, respondents reported spending seven hours per week creating TA and an average of 12 hours per week providing TA. For both creators and providers, some reported spending their full 40 hours per week either creating or providing TA.

When respondents were asked if there is an approval process in place for the creation of TA, 26% to 34% of respondents said there was not; the range varied depending on the type of TA (e.g., trainings, resources, templates). When an approval process is in place, most respondents described these approval processes as reviews by co-workers or supervisors.

When TA is created, it is often done in collaboration with others. Of the 139 respondents who reported creating TA, 91 (65%) respondents said they collaborate with other sections in the USBE and/or outside entities in the process. Of those who collaborate,

- 90% reported collaborating with other USBE sections.
- 28% reported collaborating with private entities/individuals (e.g., WestEd)
- 24% reported collaborating with state-level agencies (e.g., DHHS)
- 13% reported collaborating with LEAs, and
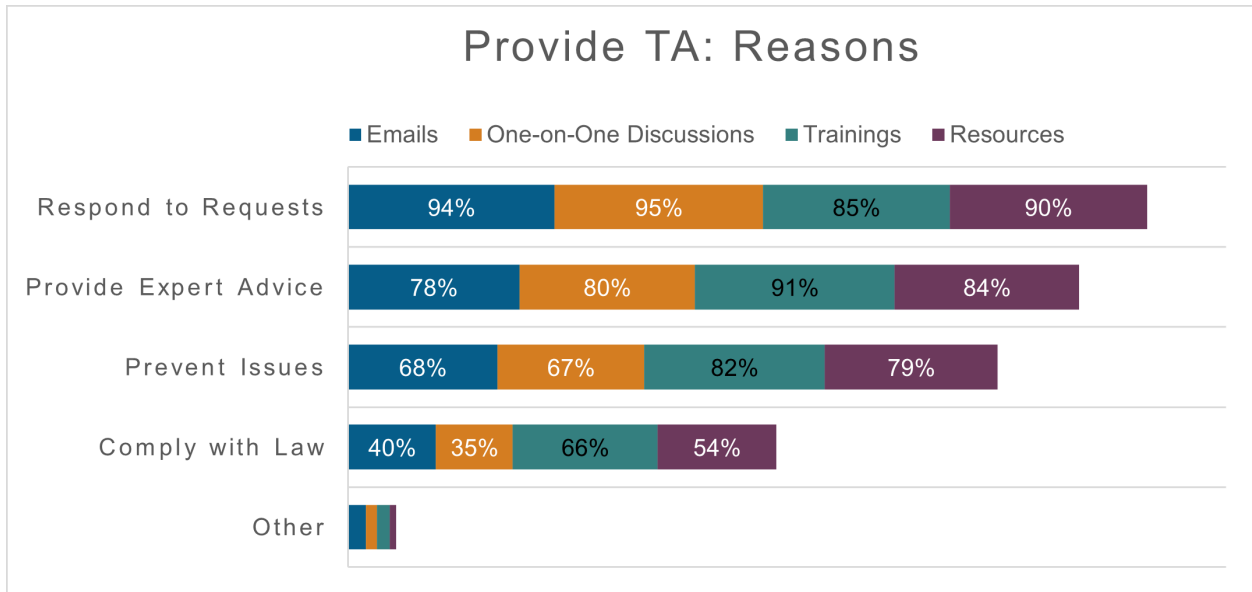- 11% reported collaborating with federal agencies (e.g., USDE, USDA).

Interviews with a sample of three units, revealed similar results. All three units reported working with others more often than not (65% -100% of the time) when creating TA.

ii. Provision of TA

The most common way reported to provide TA was through email (173, 92%), followed by one-on-one discussions and phone calls (164, 87%), then distribution of created resources (143, 76%), and finally trainings (137, 73%). A small number of interviewees (3, 60%) and respondents (11, 6%) stated that they provided TA by means other than those previously mentioned, such as system supports, attendance at meetings or conferences, and monitoring visits.

As email was the most common means of providing TA, 284 emails of 29 employees were reviewed. Based on the review, the majority of TA provided via email (69%) was informational in nature (e.g., financial coding, rates, location of information or documents, system questions).

As illustrated below, the most common reasons for providing TA overall, according to respondents, are to respond to requests and to provide expert advice. Similar to the creation of TA, the least common reason selected overall for the provision of TA—aside from other—was to comply with law.

Provide TA: Reasons

Legend: ■ Emails ■ One-on-One Discussions ■ Trainings ■ Resources

Reason	Emails	One-on-One Discussions	Trainings	Resources
Respond to Requests	94%	95%	85%	90%
Provide Expert Advice	78%	80%	91%	84%
Prevent Issues	68%	67%	82%	79%
Comply with Law	40%	35%	66%	54%
Other				

Although employees are actively engaged in providing TA, much of it is not being documented. Specifically, of the 182 respondents who answered whether they document their provision of TA:

- 72 (40%) respondents said that they did not document (i.e., track how often, for whom, how, etc.) their provision of TA,
- 78 (43%) respondents reported that they only documented their provision of TA sometimes, and
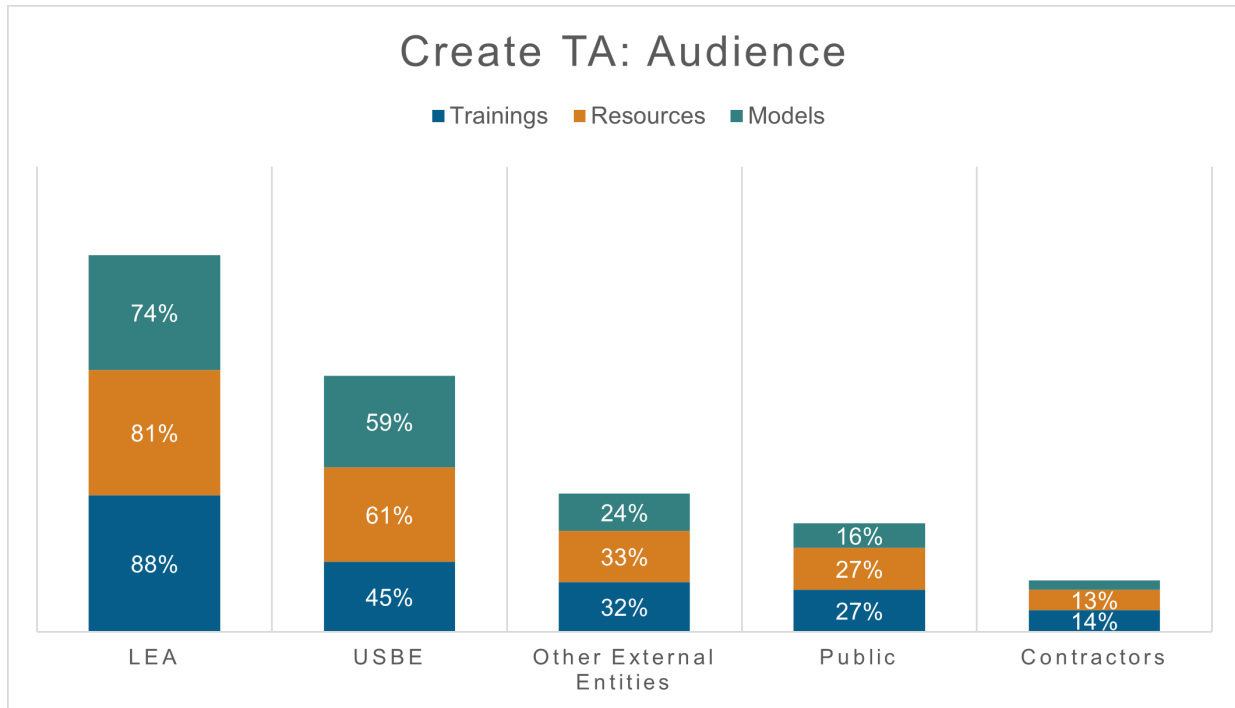- 32 (18%) respondents surveyed reported that they document/track their provision of TA.

As illustrated above in both charts, the least reported reason for either creating or providing TA, with the exception of other, is to comply with the law. This is interesting given the volume of TA required by law, as identified above. To gain additional understanding, a sample of employees was selected to be interviewed from the respondents that stated they provide TA through trainings. Of the 14 interviewees, the following was noted:
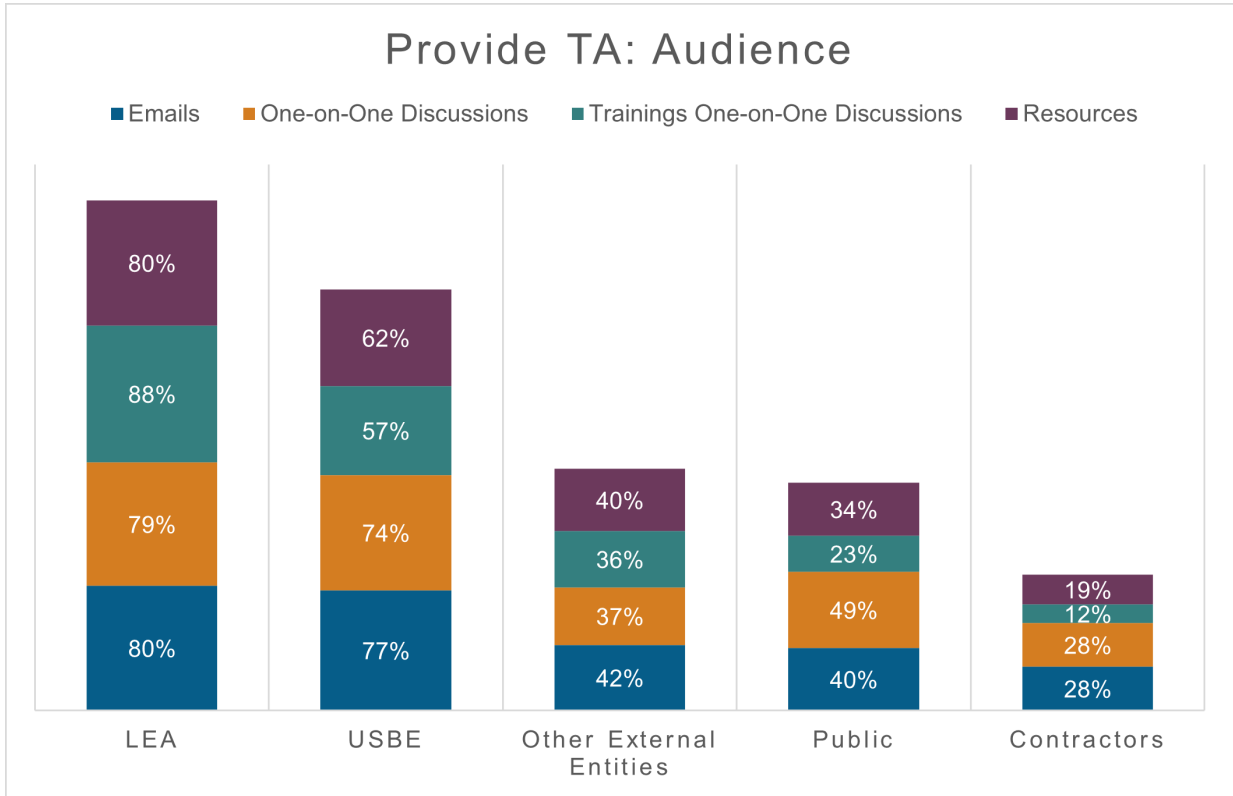
- Ten (71%) stated that they did not provide TA because of a requirement in law (i.e., TA is provided regardless of whether a requirement to provide the TA exists or is known). However, all ten (100%) stated their training is aimed at helping others comply with the law (e.g., Code, Rule).

- Of the four (29%) remaining interviewees who indicated the trainings they provide are required based on a requirement in law, three indicated the requirement came from either federal law or Utah code and one was not aware of the source requiring the training (research later discovered it was Board Rule).

iii.   Involvement with TA

When respondents were asked about the audiences for the TA created and provided, the most common response was LEAs, which aligns with the direction provided in law (see **1. Criteria**). The second most common answer, as illustrated in the tables below, was TA provided internally to colleagues at the USBE. In other words, a lot of the TA created and provided is to support each other at the USBE.

Create TA: Audience

■ Trainings   ■ Resources   ■ Models

	Trainings	Resources	Models
LEA	88%	81%	74%
USBE	45%	61%	59%
Other External Entities	32%	33%	24%
Public	27%	27%	16%
Contractors	14%	13%	

Provide TA: Audience

Legend: ■ Emails ■ One-on-One Discussions ■ Trainings One-on-One Discussions ■ Resources

|	LEA	USBE	Other External Entities	Public	Contractors
Resources	80%	62%	40%	34%	19%
Trainings One-on-One Discussions	88%	57%	36%	23%	12%
One-on-One Discussions	79%	74%	37%	49%	28%
Emails	80%	77%	42%	40%	28%

When discussing audiences with a sample of 13 interviewees, LEAs and the USBE remained the top recipients of TA.

Audience	Count	Percent
LEA	6	40%
USBE	4	27%
Stakeholders/Community	2	13%
Vendor/Contractor	2	13%
Various	1	7%
Grand Total	**15**	**100%**

LEA respondents were asked which units they had worked with to receive TA over the last two years. The following chart illustrates that most LEA respondents require assistance from multiple units, as one would assume; however, surprisingly, some program directors indicated that they require assistance from anywhere between nine to 22 units within the USBE.

The Variation in Technical Assistance Sought by LEA Respondents
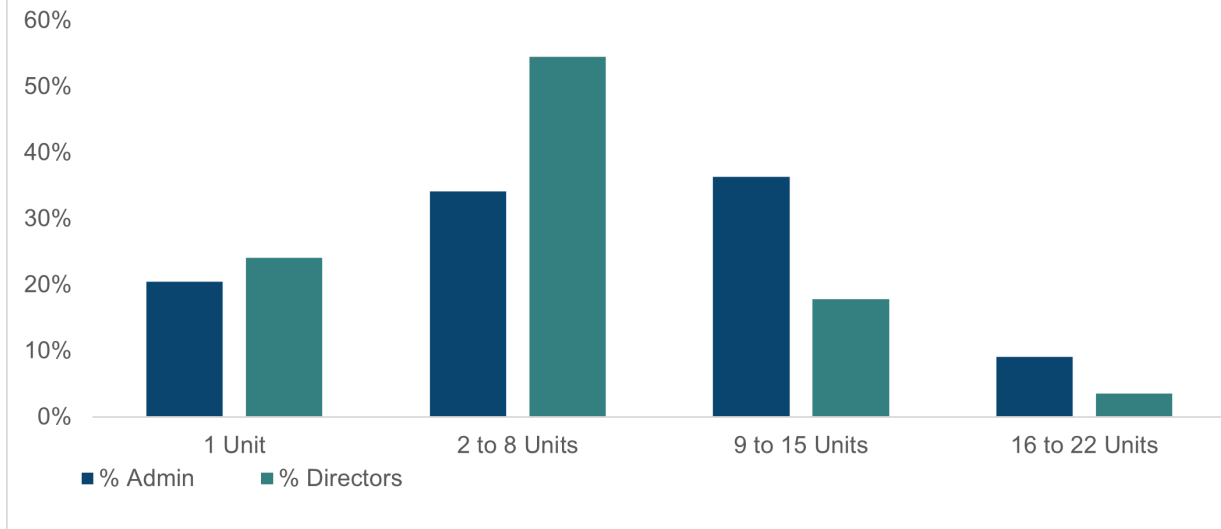
In general, the data—though limited—appears to suggest LEA administration requests TA from the USBE more often (i.e., 32% vs. 21%) than LEA directors do. This may be a result of the difference between the USBE providing TA and LEAs requesting TA, given the frequency some directors may be receiving program specific training as reported by the 13 interviewees, which is reflected below.

Frequency	Count	Percent
Daily	1	7%
3-4 times per month	1	7%
1-2 times per month	7	47%
6-11 times per year	3	20%
1-3 times per year	3	20%
Grand Total	**15**	**100%**

Given the frequency of the TA provided as reported by the interviewees, it may not be surprising to learn that according to the survey of LEA personnel, most LEA respondents only sometimes or rarely request TA from the USBE.

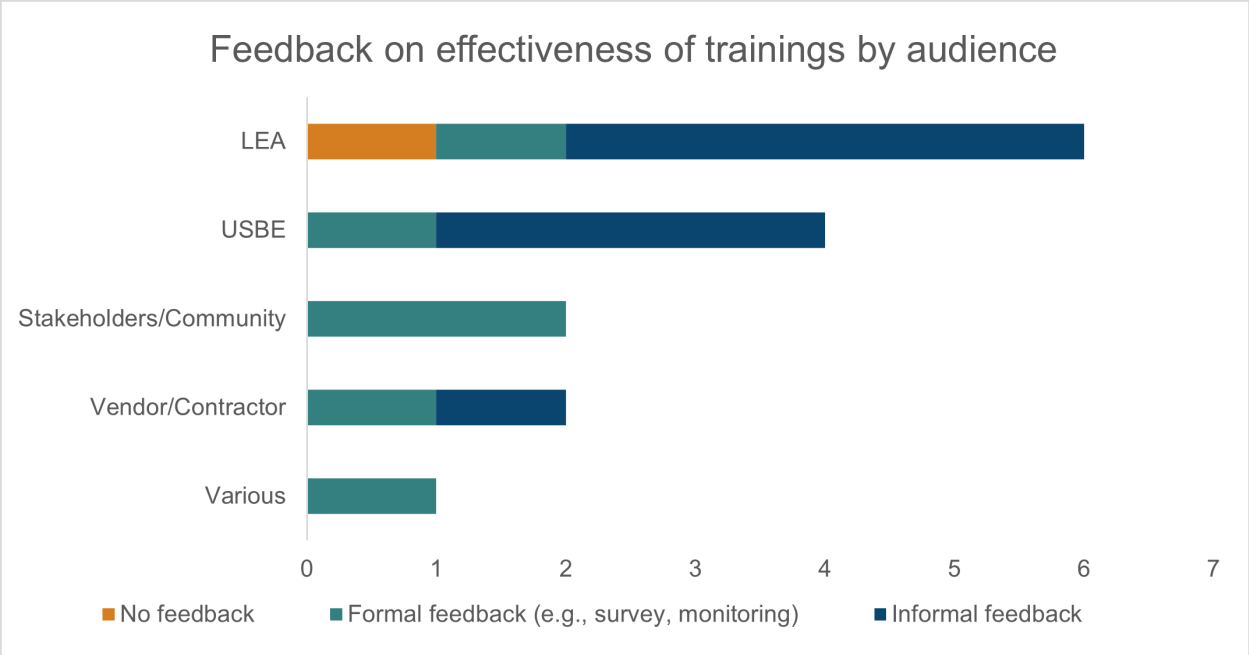## How Often Technical Assistance is Requested by LEA Respondents
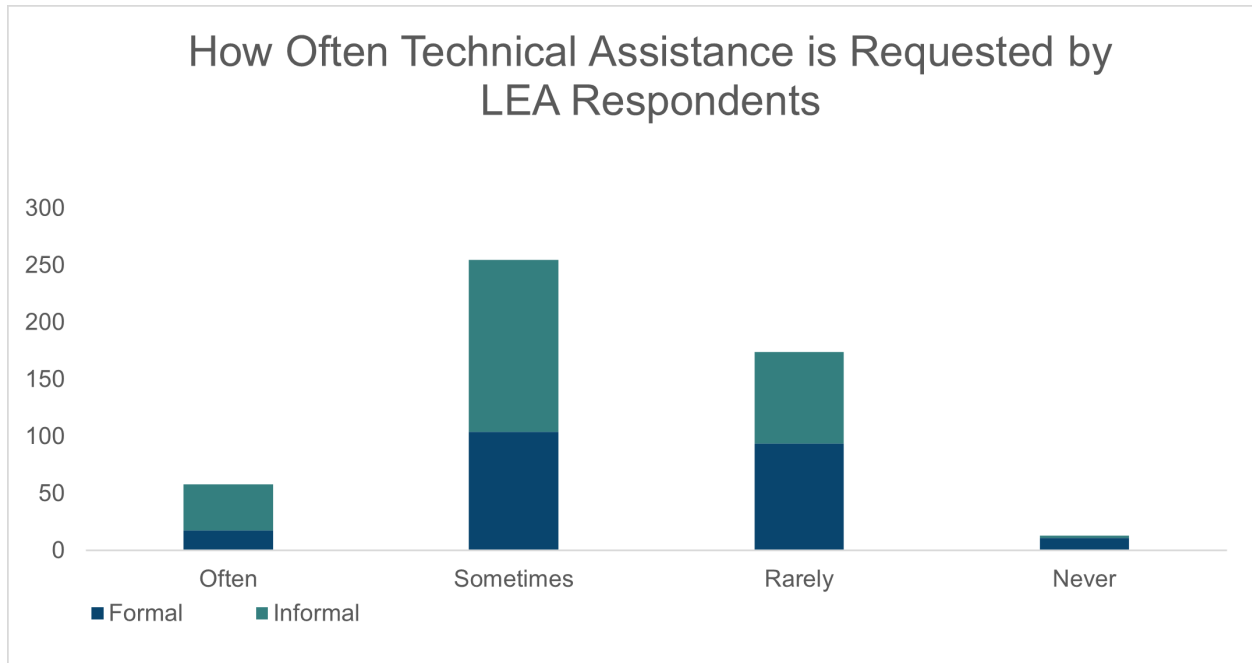
iv. ***Feedback on TA***

Once TA has been provided, participants may have an opportunity to provide feedback. According to the 188 respondents who reported providing TA**,** most (128, 70%) reported that recipients of the TA have an opportunity to provide feedback. Twenty-four (13%) acknowledged that they did not provide the opportunity for feedback.

When 12 interviewees who oversee TA were asked about how LEAs can provide feedback, nine (75%) indicated there are not established methods for recipients of TA to provide feedback. Of the respondents who reported overseeing TA with an established method to receive feedback, 38% provided details on how feedback was sought. The most common way feedback was sought was via a survey (12, 46%); however, one-on-one feedback was also very common (11, 42%).

In a review of trainings and related materials, interviewees providing the trainings indicated the most common type of feedback for the training provided was informal (53%). Comments regarding how informal feedback is collected included:

- They overhear discussions or questions in trainings which guide changes for future trainings.
- They will reach out to the recipient via phone call or emails prior to the training to ensure the training will meet the needs of the recipient.
- There is a decrease in the number of questions, or complaints regarding the area where training was provided.

Only one (7%) had no process in place to collect feedback. The chart below breaks down how feedback was collected for each audience type:

Feedback on effectiveness of trainings by audience

Legend:
- No feedback
- Formal feedback (e.g., survey, monitoring)
- Informal feedback

B. Quality of TA Provided

To analyze the quality of the TA provided by the USBE, two approaches were taken.

- First, a survey of LEA personnel, who—as identified above—are the primary recipient of the USBE's TA, was conducted. The survey attempted to obtain a high-level perspective of the quality of the TA provided from the perspective of the recipient.
- Second, a sample of different types of TA (e.g., emails, training materials, and materials on the USBE website) were reviewed to determine their quality, including whether they were clear in authority, well referenced to applicable criteria, provided effective dates, provided a contact in the event a recipient of the TA has outstanding questions, and whether the content had easily identifiable quality concerns. Not all attributes pertained to all types of TA.
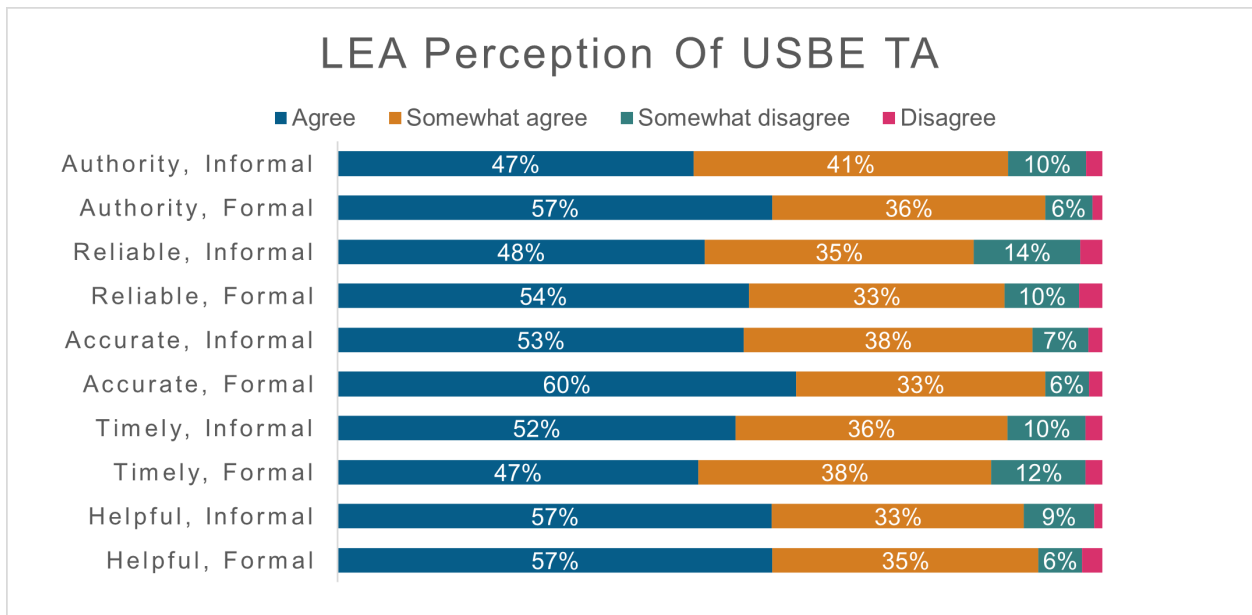
i. LEA Perception of TA

The LEA TA survey was distributed to 1,054 LEA directors and administrators; 332 (31%) individuals completed the survey and 21 (2%) provided partial responses, for a total response rate of 33% (353 LEA respondents).

- Of the 21 LEA respondents that submitted a partial response, 19 (90%) stated that they received TA from the USBE.
- Of the 332 LEA respondents that completed the survey, 297 (89%) stated that they received TA from the USBE, with the majority (98%) stating that they received TA within the last two years.
  - Of the 297 LEA respondents that received TA, 50% were associated with a charter school and 50% were associated with a school district.

The survey asked LEA respondents whether they received more formal (e.g., model policies, formal trainings, conferences, or other planned assistance) or informal (e.g., emails, phone calls, informal trainings, or other ad hoc assistance) TA from the USBE. As evidenced in the chart below, charters and districts most often rely on both formal and informal TA. However, of those who did not report both, informal TA was more common than formal for both charters and districts.

Types of Technical Assistance Provided


Legend: ■ Both ■ Formal ■ Informal
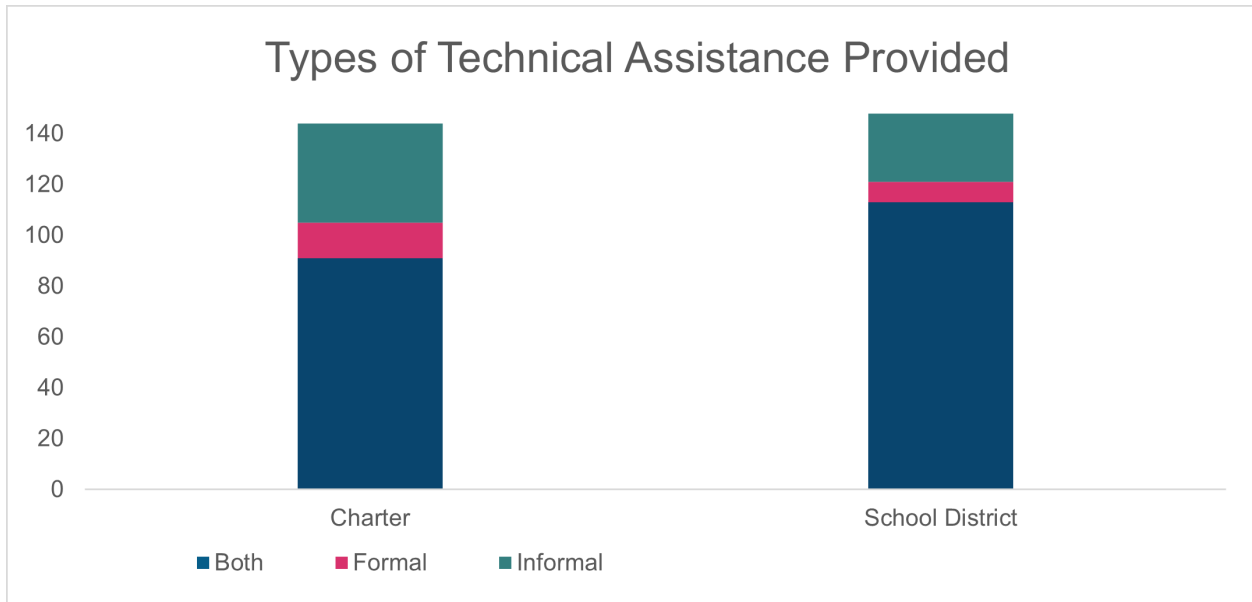
In general, just over half (47% - 60%) of LEA respondents agreed that the TA received, whether formal or informal, from USBE employees is helpful, timely, accurate, reliable, and clear on the level of authority the TA holds; approximately, another third (i.e., 33% - 41%) or better somewhat agreed. As illustrated below, very few LEA respondents disagreed entirely.

LEA Perception Of USBE TA

Legend: ■ Agree ■ Somewhat agree ■ Somewhat disagree ■ Disagree

	Agree	Somewhat agree	Somewhat disagree
Authority, Informal	47%	41%	10%
Authority, Formal	57%	36%	6%
Reliable, Informal	48%	35%	14%
Reliable, Formal	54%	33%	10%
Accurate, Informal	53%	38%	7%
Accurate, Formal	60%	33%	6%
Timely, Informal	52%	36%	10%
Timely, Formal	47%	38%	12%
Helpful, Informal	57%	33%	9%
Helpful, Formal	57%	35%	6%

In addition, most LEA respondents agreed that they receive the right amount of TA, whether formal or informal, with only the slightest indication by a few LEA respondents that they may be receiving too much.

## The Amount of Technical Assistance Provided by the USBE
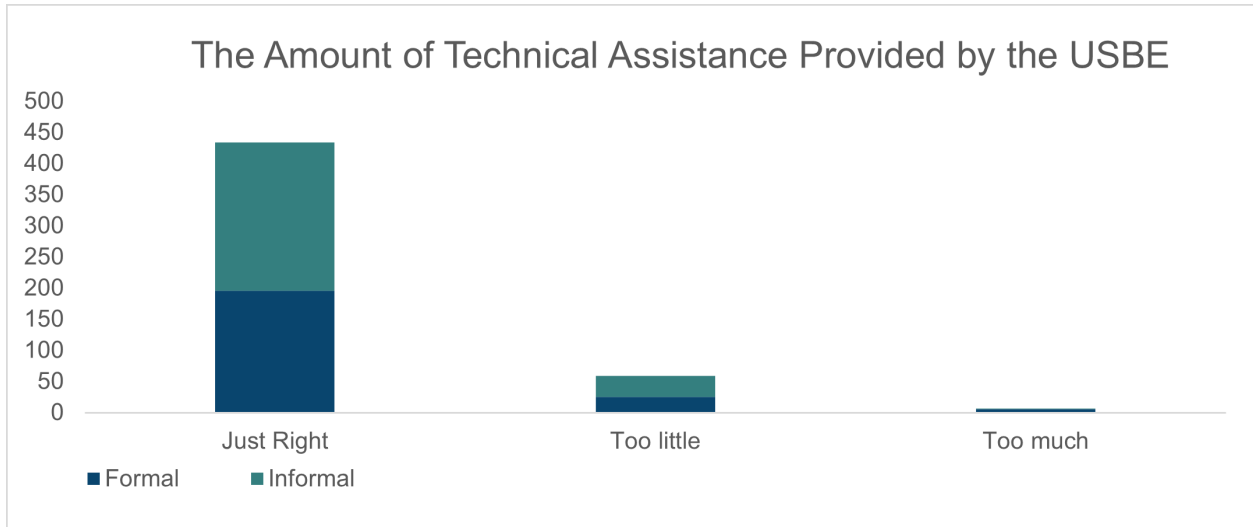
However, when LEA respondents were asked if they knew who to contact to request TA or get answer to questions, just over 40% agreed. Many others somewhat agreed; however, this was an area where LEA respondents' level of disagreement did increase.

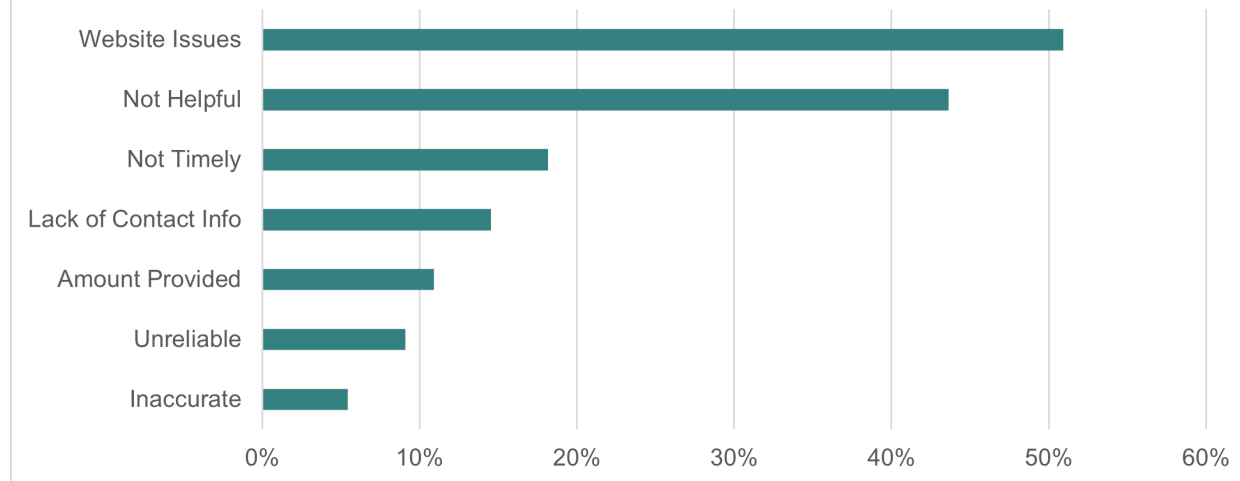## If Technical Assistance is Needed, You Know Who to Contact
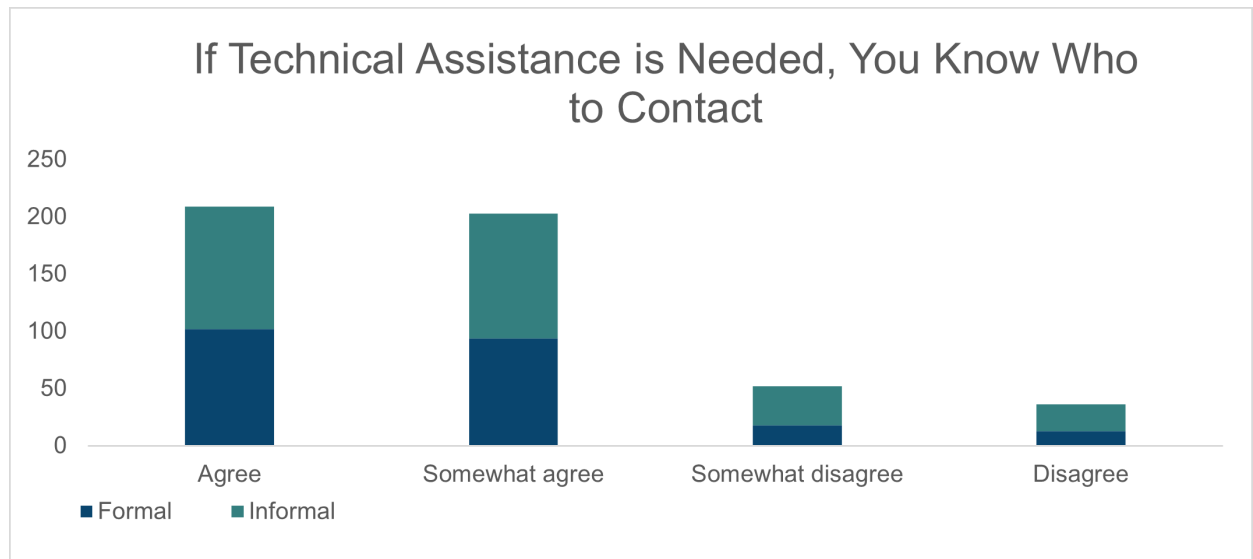
When asked if TA provided online was easy to access, only 21% of LEA respondents agreed, with another 39% agreeing somewhat. Overall, approximately 40% of LEA respondents disagreed that online TA was easy to access.

Technical Assistance Provided Online Is Easy to Access

Agree — 21%
Somewhat agree — 39%
Somewhat disagree — 28%
Disagree — 12%
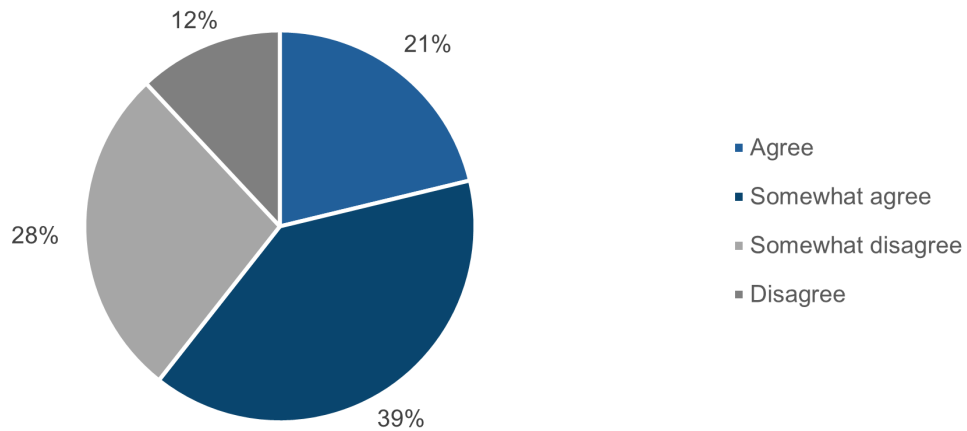
Not surprisingly then, of the 55 (25%) LEA respondents that provided negative feedback in the open text option in the survey, the top complaint was issues with the USBE website. For context, the USBE updated its website in January 2024 and the survey was administered in April 2024. Other concerns are listed in the table below as well.

Top Complaints by LEAs, Percentage

- Website Issues — ~51%
- Not Helpful — ~44%
- Not Timely — ~18%
- Lack of Contact Info — ~15%
- Amount Provided — ~11%
- Unreliable — ~9%
- Inaccurate — ~5%

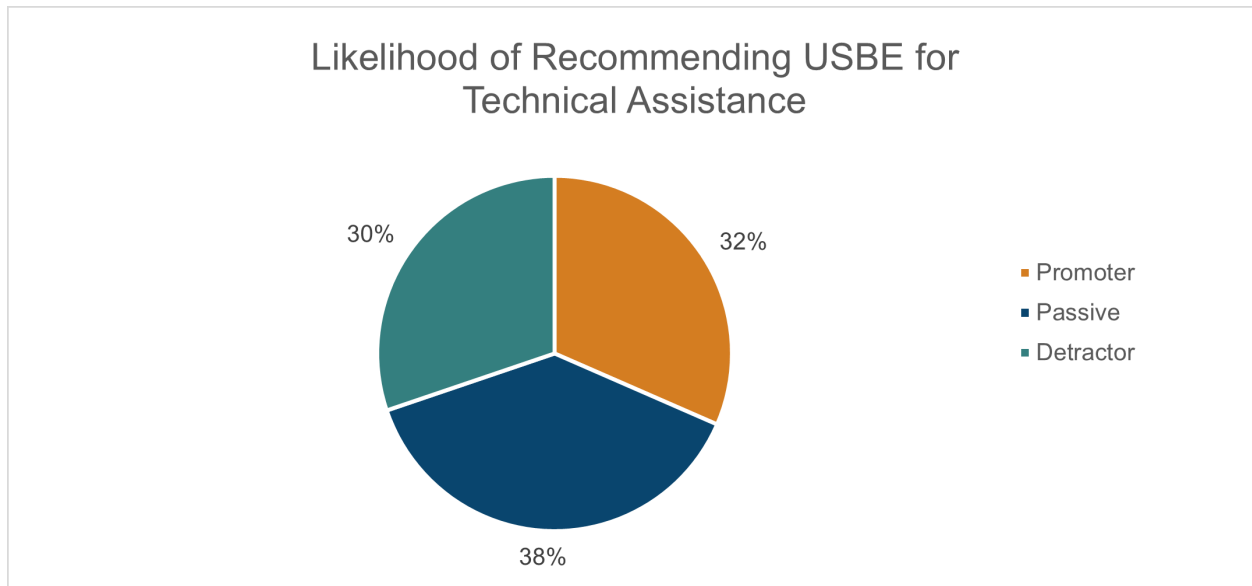Comments specific to the website included (*comments are quoted as provided in the survey*):

- "The USOE/USBE web site is better but still not great. Focus is now on compliance not support for schools. The very content areas that we need help and support with have very little content on the web site."

25

- "USBE recently revamped their website, which is why I "somewhat disagree" that it's easy to find TA online. Many of the links didn't transfer over and when I go to look for things they're sometimes hard to find."
- "The website is hard to navigate and difficult to navigate from page to page. It is difficult to find the padlets that they have prepared to share information with us."
- "I recommend use of the website to our teachers and staff but we all find it hard to navigate easily even when we have bookmarked certain pages."
- "Information on the website is VERY embedded. Unless I have been given the exact link to find information, I can never find it from the website because of how embedded information is. To renew licensing or get information on how to get more "schooling" has been very vague and inconsistent."
- "The website is diffcult to navagate and it is hard to even to find the personnel over my various deparments. An easy to find directory is needed with email and phone contacts is desperately needed."

As indicated in the chart above, the second most common complaint was that employees at the USBE were not helpful in providing the TA requested. Comments included (*comments are quoted as provided in the survey*):

- "Corresponding with USBE has been frustrating. Most of the emails are answered with information similar to the question being asked but not usually answering the question. I also get a lot of information restated to me that was in my original question or explanation, the restated information is usually used to "answer" my questions even though the question really wasn't answered. We have often wondered if USBE has trainings on how to not answer the question but rather give information somewhat connected to the question."
- "Whether formal or informal, any information provided by the USBE is always pretty vague - it's like they don't want to give a definitive answer in case they have interpreted the law, code, regulation, etc wrong. It is frustrating because who else are we supposed to go to when we have questions? It would be nice to get a black and white answer. I do have to say they try their best to provide resources and give answers but it never seems as clear as I would prefer it to be."
- "The questions that we ask are often met with vague, "it depends" type answers. When we have a question and we go to the "authority", we need a definitive answer."
- "USBE personnel are adept at answering questions adjacent to the question asked without actually answering the question asked. For example, this week alone, I engaged in an email exchange that totaled over 50 messages before the USBE staff members were finally able to address the issue raised in the first email. (It was a simple matter of giving me access to a document that they needed me to have, initiated by them.) Often, different USBE staff members provide different answers to the same question."

Finally, when viewed in terms of how likely LEA employees would be to recommend the USBE for TA (which asks LEA respondents, on a scale of one to ten, how likely they are to recommend the USBE for TA to a colleague), LEA respondents are almost evenly distributed between promoter ("yes, I would recommend"), passive ("ambivalent about recommending"), or detractor ("no, I would not recommend).

Likelihood of Recommending USBE for Technical Assistance

- Promoter — 32%
- Passive — 38%
- Detractor — 30%

ii.   Review of TA

As noted in the introduction of this section of the report (see **3. Quality of TA Provided**), several types (e.g., email, training materials, website materials) of TA were reviewed to evaluate the quality of the TA. Although TA is well-received in general by LEAs, based on the review, there are some simple ways in which TA could still be improved.

<u>Email</u>

Email of 24 respondents who reported providing TA via email was reviewed, this represented 234 emails. Of the 24 respondents:

- 17 (71%) had emails with concerns related to the quality of the TA provided.
- 16 (67%) had emails with concerns related to including references to applicable criteria.
- 4 (17%) had emails with concerns related to specifying the authority of TA in their emails.
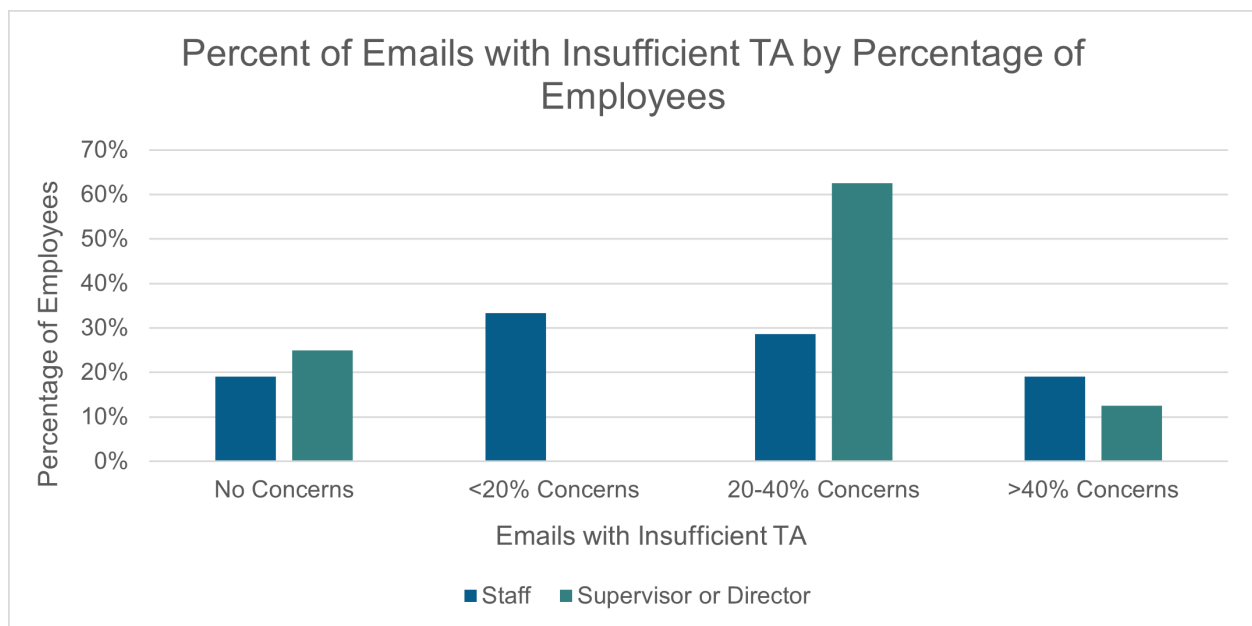
Specifically, of the 234 emails reviewed:

- 81 (35%) were related to providing TA regarding law or policy (e.g., Rule, Code). Of the 81 emails,
  - 6 (7%) did not clearly communicate the authority of the TA provided. Examples included:
    - Citing code but then saying "I believe…" or "it is my understanding…".
    - Not providing current policy when asked and providing direction based on the employee "just having a feeling" about the process.
  - 44 (54%) did not clearly reference relevant law or policy. Often, this occurred when employees provided requirements but did not cite the source of the requirement, whether it be federal or state law, board rule, or internal policy. At times, employees would generally reference criteria, such as mentioning

> "statutory requirements" or stating that certain action is "required by law" yet would not provide specific details.

- 30 (13%) contained unclear or incorrect instruction. Multiple emails evidenced the need for the recipient of the TA to follow-up for additional clarification on the TA provided. In other emails, the employees provided contradictory TA. Examples of incorrect instruction included sending incorrect resources, providing incorrect information regarding USBE policy, and instructing LEA employees to circumvent established control activities.
- 3 (1%) contained content that may be perceived as unprofessional or at least less professional, such as shortness or rudeness, memes, and abbreviations such as "JK".

As illustrated below, USBE employees working in all positions provided TA that had room for improvement.

Percent of Emails with Insufficient TA by Percentage of Employees

(Bar chart: x-axis "Emails with Insufficient TA" with categories No Concerns, <20% Concerns, 20-40% Concerns, >40% Concerns; y-axis "Percentage of Employees" from 0% to 70%. Legend: Staff, Supervisor or Director.)

Training Materials

Forty-four examples of TA training materials were provided for review; not all attributes applied to all materials.

- 44 examples of TA trainings were provided for review to identify if the TA had easily identifiable, inaccurate, or unreliable content (i.e., does not require content specific knowledge, but a general understanding of public education). Of the 44, 21 (48%) had inaccurate information.
- 43 examples of training materials were reviewed for effective date, contact information, purpose statement, and authority. Of the 43 trainings materials:
  - 23 (53%) lacked clarity of when the TA became effective.
  - 13 (30%) did not provide any type of contact information.
  - 13 (30%) did not provide clarity on whether the statements made within the TA were required by law, best practice, etc.

- - 5 (12%) did not provide an introduction, purpose statement, or sufficiently descriptive title to explain what the TA is or how to use it (i.e., the TA's value).
- 37 examples of TA training material had stated requirements, of which, 16 (43%) lacked clear supporting references.

<u>Other TA documents</u>

Seven examples of TA documents were provided by respondents who stated that they do not provide training. Of the seven examples,

- 2 (29%) had inaccurate information.
- 2 (29%) did not provide any type of contact information.
- 1 (14%) lacked clarity of when the TA became effective.

Two of the seven (29%) TA documents provided stated requirements; however, neither (100%) documents contained clear supporting references.

<u>Website Materials</u>

To analyze TA provided on the website, two approaches were taken. First, 22 examples of TA posted throughout the USBE's website were haphazardly selected and reviewed for contact information, effective dates, purpose statements, authority—including references, and accessibility. Not all attributes applied to all examples. Of the 22 examples:

- 12 had links to other resources, eight (67%) of which had broken links; three (38%) with broken links were created within the last year.
- 10 (45%) lacked clarity on when the TA became effective.
- 8 (36%) did not provide any type of contact information.
- 6 (27%) lacked clarity on whether the statements made within the TA were required by law, best practice, etc.
- 5 (23%) did not provide needed clarity on the TA's purpose or value.
- 3 (14%) had inaccurate information, one of which significantly so.

Fifteen (68%) examples of TA posted to the USBE's website that indicated the authority of the TA were reviewed to identify whether stated requirements were supported by specific criteria. Of the 15, seven (47%) lacked supporting references. Of the seven:

- 3 (43%) did not provide any references to criteria to support the stated requirements.
- 4 (57%) provided references in only some instances or provided general or high-level or vague references to criteria (e.g., required by state law).

Second, three webpages specifically designated as TA on the USBE website were reviewed, which included 65 additional examples of TA. In a review of the 65 examples, the following was identified:

- It is not always clear which entity creates the posted TA. Specifically, of the 65 documents:
  - - 29 (45%) were clearly attributable to another entity (e.g., LEA, state entity),

- o 21 (32%) were not specifically attributable to an entity; however, are presumed to be attributable to the USBE, and
- o 15 (23%) were clearly attributable to the USBE.
- In many cases, posted TA is unreliable (e.g., not up to date in content [e.g., references, personnel]). Of the 65 documents posted to the specific webpages, 38 (58%) included unreliable information, or were unreliable when compared with the originating entity's website. Of the 38:
  - o 19 (50%) documents are attributable to an entity other than the USBE
  - o 10 (26%) documents are specifically attributable to the USBE
  - o 9 (24%) documents are not specifically attributable to an entity but are presumed to be attributable to the USBE.

Additionally, of the 38 documents, Internal Audit designated 20 documents (53%) as being related to high-risk topics (e.g., student impact, parent rights).

Required TA

Seven examples of TA required per Board Rule, Utah State Code, federal regulations, and USBE policy were reviewed in detail to determine whether all the requirements were met. Of the seven, three (43%) did not meet all requirements. This included a manual not being kept up to date as required by Board Rule and model policies that included most, but not all, elements enumerated in Board Rule.

Appendix C – Management Response

August 2, 2024

Deborah Davis, CPA
Chief Audit Executive
Utah State Board of Education
PO Box 144200
Salt Lake City, UT 84114-4200

Chief Audit Executive Davis,

We appreciate the opportunity to respond to 24-02 *Technical Assistance Audit*. The Utah State Board of Education (USBE) appreciates the recommendations as opportunities for improvement.

1. Weakness in Control Environment

Website Design

Management Response: Management partially concurs with this finding. Controls have been put in place with a new website platform for quality assurance. These control elements were not represented in the audit to reflect the strengths and capabilities of our current agency systems. Our control environment promotes a monthly internal website working group, a TEAMS group chat, and a collection of resources and training to support implementation. The new website structure has multiple levels of roles and responsibilities that allow the agency to control which staff have access to website modifications and publication.

Roles and Responsibilities

Management Response: Management partially concurs with this finding. While the superintendent can provide clear and final responses to LEA questions, it is important to acknowledge that the superintendent also works for a board that may have opinions on the final responses. According to UCA 53E-3-303, the state superintendent is allowed to "provide written opinions on questions of public education, administrative policy, and procedure, but not upon questions of law" when requested by LEAs or other school officers.

Management identifies risks and is taking steps to implement new controls that mitigate against identified risks. For example, USBE management has established an agency-level onboarding Canvas course that addresses key agency policies and leadership structures to support employees with their roles and responsibilities. Additionally, USBE staff thoughtfully balance the role of the state and the local education agency authority in the guidance and support provided to LEAs. We support staff in being clear about where USBE is making recommendations and reflecting best practices, while also clarifying that the local LEA has decision-making authority in alignment with program requirements, code, or rule.

2. Weaknesses in Control Activities

Technical Assistance Documented in Policy and Procedure

Management Response: Management does not concur with this finding. Proof of action and management efforts is that USBE staff have been working on Standard Operating Procedures (SOPs) to help significantly reduce risk through replicable procedures and information. This work is ongoing and is updated continuously based on topics and sections. However, the audit incorrectly assumes that all questions asked by LEAs are answered in existing codes, policies, or rules and that approval is required for specific support to LEAs provided in phone calls and emails. USBE management provides staff expertise and skills for technical assistance through onboarding, implementation support for new programs, sustainment and testing of policies and procedures for all programs, and the Utah Performance Management (UPM) annual process. These proactive efforts ensure timely responses to the field, especially for time-sensitive issues, without the need for an approval process that could delay responses.

Also, USBE management has created a template for program allowable expenditures to serve as a standard resource for both LEAs and staff, supporting many technical assistance questions. This template was not considered as part of the audit as a resource supporting technical assistance actions.

3. Weaknesses in Monitoring of Operating Effectiveness of Control Activities

Management Response: Management does not concur with this finding. Management recognizes the need for SOPs and has prioritized their development in partnership with staff across the agency. This includes SOPs for preparing information to be shared with district superintendents and charter school directors, updating Pingboard to reflect current staffing, and directing concerns and complaints in alignment with subject matter expertise and regulatory requirements. These SOPs address key risks for technical assistance support and are shared at Leadership Council meetings and follow-up action emails.

Recommendations

Recommendation 1 - *The USBE should perform and document a risk assessment to determine the value of creating agency-wide, or section-specific, control activities related to the creation, provision, and oversight of TA. The risk assessment should include considerations about the website structure and whether TA currently being provided should be documented. If the risk assessment determines the need to design control activities, these should be documented in policies and procedures available to all applicable employees. Additionally, the USBE should ensure employees are fully aware of and accountable for existing policies through methods such as training programs, a master guide, or other effective means. It should be noted that during the review, the Internal Audit Department (IAD) identified one unit that was in the process of drafting a manual to support their specific TA functions, which may serve as a resource if control activities are determined necessary.*

Risk Level: Medium
Corrective Action: Alternative Action

Rationale: USBE management has already established a process for reviewing risk at the agency level and prioritizing those risks for action that acknowledges resources and capacity at the agency. Management feels strongly that it is important to continue to implement that review process for risk management as established, until USBE's efforts in procurement for additional systems and professional services to support internal controls is complete. Taking action to prioritize technical assistance would set a precedent for management not following that procedure to honor the collective expertise of staff and would undermine the existing process that has been established.

USBE management will continue to evaluate risk with the Leadership Council to prioritize key needs at the agency. All audit outcomes and recommendations will be considered in that process. However, management will not prioritize technical assistance over other key risks for action outside of the normal procedure for establishing agency risk. If it is not prioritized through this process, USBE management will accept the risk, noting that other risks have been identified as more urgent for agency response.

High-Level Action Steps:
- USBE is currently in the process of adopting an internal control system and technical support in alignment with state and agency procurement expectations. These systems can improve all internal controls and risk mitigation as part of that process.

Responsible Parties: Chief of Staff Sarah Young, Deputy Superintendent Scott Jones, Assistant Superintendent Deborah Jacobson

Timetable:
- Contract in place for internal control professional services by December 2024
- Purchase of internal control software solution by May 2025
- Note: *These dates are projected, and subject to change based on priorities established by the Superintendency and the Board.*

Anticipated Deadline for Full Implementation:
- Initial review of risk management efforts and processes by December 2025
- Note: *These dates are projected, and subject to change based on priorities established by the Superintendency and the Board.*

Recommendation 2 - *For existing TA, the USBE should consider designing and implementing policies and procedures, similar to requirements to update Board Rule, which requires TA posted to the USBE website to have a regularly scheduled review. The policy could consider a blanket requirement for all TA (e.g., every five years) or could require posted TA to have an accompanying review schedule prior to being posted to ensure content is accurate and reliable.*

Corrective Action: Agency Will Not Implement Recommendation or Alternative Action

Rationale: Management accepts the risk. USBE has selected a new website platform that allows USBE staff that are closest to the program to provide regular updates to the website to reflect the most current technical assistance policies for each program. This empowers our USBE staff to make updates to reflect the most up to date information on each program. Management supports the use of this new platform to address the concerns stated in the audit, and based on that new platform accepts the risk and will not be creating a blanket policy for the website to review every 5-years. Management states a concern that this policy may hamper more than help by creating a false expectation that website updates only happen every 5-years, as opposed to the current work to empower staff to update it more regularly as supported by the existing internal website user group that meets monthly.

Recommendation 3a - *Finally, to address some of the concerns raised by TA recipients regarding indecisive TA provided by the USBE, the state superintendent should consider a threshold for exercising statutory authority to provide written opinions on questions of public education, administrative policy, and procedures. If necessary, the state superintendent could request the attorney general to provide opinions on questions of law. Additionally, the USBE could provide training to LEA personnel at all levels on how to research and use Utah Code and Board Rule, which may lessen LEA reliance on the USBE for certain technical assistance.*

Risk Level: Medium

Corrective Action: Alternative Action

Rationale: USBE has established a process for the field to request additional consideration related to programs that have a wide scope of available use cases. For example, for the COVID-19 relief funds, the Superintendency issued a memo on September 20, 2021, that detailed how LEAs could ask for additional guidance and consideration for funding reimbursement appeals. This demonstrates that management is both aware and has previously demonstrated acting through this mechanism to provide clarity.

Additionally, USBE has existing structures with chain of command and existing Superintendency meetings for Policy, IT, and Communication (PIC) which happen twice a month with the associated experts to review needs related to clarification of technical assistance.

   a.   See attached *COVID-19 Relief Funding Reimbursement Appeals Process for LEAs.pdf*

High-Level Action Steps:
- USBE will continue to utilize the PIC meetings to review needs from staff and the field related to technical assistance concerns for potential policy clarification.

Responsible Parties: USBE Superintendency and Chief of Staff Sarah Young have a digital agenda that allows for all members of the PIC meeting to add items for leadership consideration.

Timetable:
- The action structures for PIC and management consideration of technical assistance issues already exist.

Anticipated Deadline for Full Implementation:
- Structures are already in place for this alternative action to take place.

Recommendation 3b - *Additionally, the USBE could provide training to LEA personnel at all levels on how to research and use Utah Code and Board Rule, which may lessen LEA reliance on the USBE for certain technical assistance.*

Risk Level: Medium
Corrective Action: Alternative Action

Rationale: Since 2022, at the request of the Board, the policy team has been working on the Legal Requirements Project (Project). The primary purpose of Phase 1 of the Legal Requirements Project is to provide better access to public education legal requirements for LEAs. The means to provide this access will be accomplished by creating an updated USBE administrative rules home page and individual web pages for each of the administrative rules.

LEAs are subject to many legal requirements in all areas of operation including curriculum, employment/personnel, safety, transportation, construction, finance, etc. Some of these legal requirements are monitored and/or overseen by other state and federal agencies and others are left to the LEA to monitor and oversee themselves at the local level.

The new webpages, rule, and legislative strategy are needed due to education law complexity and creating them requires a broad knowledge of state, federal, and local statutes to capture all the requirements. The new web pages should provide more clarity and better access to LEAs to search and identify legal requirements.

After completion of the updated redesigned administrative rules web pages, management will reassess additional efforts, including potential training opportunities, to lessen LEA reliance on USBE staff for assistance.

High-Level Action Steps:
- USBE Legal Requirements Project will work with USBE website experts to design a webpage format for each rule that provides more clarity and better access to LEAs to search and identify legal requirements.
- USBE will translate existing rules into the website format and populate the new web pages with required content for publication.
- USBE will promote the new website and functionality with LEAs and the broader community, including a presentation in the Board's committees for transparency and promotion of the new resource.

Responsible Parties: USBE Policy Team under the direction of Deputy Superintendent Angie Stallings, USBE Website staff

Timetable:
- Development of new web page format for Board rules for the USBE website (Spring 2025).
- Transfer and population of new web page format for each Board rule (Summer 2025).
- USBE committee presentations of new website for Board rules (Fall 2025).
- Note: *These dates are projected, and subject to change based on priorities established by the Superintendency and the Board.*
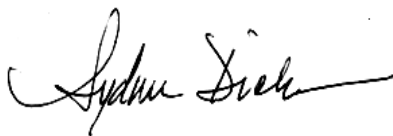
Anticipated Deadline for Full Implementation:
- USBE committee presentations of new website for Board rules. (Fall 2025).
- Note: *These dates are projected, and subject to change based on priorities established by the Superintendency and the Board.*

Closing Statement:
USBE Management recognizes the value of internal audits in providing valuable information to mitigate risk and ensure the achievement of objectives within the public education system. We appreciate the opportunity to provide this response and are committed to continuous improvement.

Sincerely,

Sydnee Dickson, Ed.D.
State Superintendent of Public Instruction
Utah State Board of Education

cc: Debbie Davis, Chief Audit Executive
          Molly Hart, USBE Vice Chair and Audit Committee Chair
          Sarah Young, Chief of Staff
          Scott Jones, Deputy Superintendent of Operations
          Patty Norman, Deputy Superintendent of Student Achievement
          Angie Stallings, Deputy Superintendent of Policy
          Deborah Jacobson, Assistant Superintendent of Financial Operations

M E M O R A N D U M

FROM: Superintendent Sydnee Dickson

DATE: 20 September 2021

RE: COVID-19 Relief Funding Reimbursement Appeals Process for LEAs

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Issue

The Utah State Board of Education (USBE) has noted an increase in requests for LEA reimbursements that are seeking approvals outside of the scope of the original approved plan documents in the Utah Grants Management system. The agency is documenting a process for review and appeals to respond to community needs.

Background

Washington School District submitted a reimbursement request for ESSER that included expenses that fell outside of the original approved plan. The reimbursement request was initially rejected and appealed in September 2021. USBE Superintendency noted that this appeal demonstrated that there was a need to formally document the process for LEAs to seek additional consideration for COVID-19 relief funding rejected reimbursement submission.

USBE Policy

Step 1: LEA reimbursement requests come through the Utah Grants Management system for approval by two USBE COVID-19 relief program staff and two USBE financial operations experts as assigned in the system. The primary mechanism for review will be the existing approved federal use cases for the COVID-19 relief funding and the LEA approved plan as submitted in the Utah Grants Management system.

Step 2: If an LEA appeals the initial decision by the Utah Grants Management assigned review team (1st appeal), USBE will refer the LEA question/concern to the Monday COVID-19 Ops/Program meeting as an agenda item for discussion.
The following USBE individuals are scheduled to attend the COVID-19 Relief Program/Ops meetings that happen every Monday at 2:30 PM.

- Sarah Young, Director of Strategic Initiatives
- Sara Harward, CARES Educational Specialist
- Jessica Kjar, CARES Administrative Secretary
- Becky Donaldson, Coordinator for Title Programs
- Patrick Lee, Director of School Finance – *Currently, the position is not filled.*

- Danny Davis, Auditor with School Finance – No longer with the agency.
- Tami Long, Federal Program Compliance Manager
- Deborah Jacobson, Assistant Superintendent of Finance
- Kathy Olson, Financial Manager for Financial Operations
- Sherry Gale, Financial Analyst II for Financial Operations
- Tony Onofrietti, Financial Manager II for School Finance
- Neil Stevens, Fiscal Monitor for USBE
- Cole Shakespear, Fiscal Monitor for USBE
- Brett Baltazar, Auditor with School Finance
- Others as assigned by USBE leadership

Group agenda items and outcomes are documented in the shared Google document as linked: https://docs.google.com/document/d/1-mjn18DRXEO4IKCirq1PL0O4Cge-e5hfcQ7CSQ_lYyQ/edit?usp=sharing

Step 3: If the COVID-19 Relief Program/Ops meeting does not reach consensus on the LEA use case OR the LEA appeals (2nd and final appeal) the outcome of the COVID-19 Relief Program/Ops consensus, the appeal will be elevated to USBE Superintendency for consideration. This item will be addressed during the COVID-19/CARES agenda item in the weekly Superintendency meeting. Outcomes from the final appeal will be documented on USBE letterhead and provided to LEA grant points of contact and LEA Superintendent/Charter Director.

This memo is to document the approval and appeal process for LEAs and for agency personnel.

Conclusion
    USBE has a clear process for LEAs seeking appeal for reimbursement requests related to COVID-19 relief funds. This is a necessary addition to the agency processes to be able to adequately respond to the changing nature of K-12 needs due to COVID-19 relief funding and the emerging direction on ESSER funds from the U.S Department of Education.

Recommended Action
    Based on the above and nature of the events, the following courses of action are recommended going forward:
1) The agency adopts this process for Washington School District appeal related to COVID-19 relief funding and reimbursements as submitted in September 2021.

2) All future appeals shall be completed in compliance with the above process, state, and federal guidance.

Appendix D – Auditor Concluding Remarks

Based on the response (see **Appendix C Management Response**) provided by the Utah State Board of Education (USBE) the following concluding remarks are provided by the Internal Audit Department (IAD) to ensure elements of the report are clearly understood.

Risk Identification

The response does not dispute that there are problems with the technical assistance (TA) provided by the USBE; but it does not fully concur with the foundational reasons (i.e., risks identified) why those problems exist. IAD concurs that there may be reasons for identified problems and risks beyond those noted in the report; the report states, "the observations noted in **VI. Appendix B – Observations** are a product of various causes, which include but are not limited to those below" (See **III. Risk Identification**). The risks identified by IAD were based on observations made throughout the audit and in discussion with USBE employees; however, given the response questions the risks identified, additional context—where necessary—is provided below.

1. Weakness in Control Environment
A. Website Design

The response identifies several controls related to the current website system and includes a statement that the aforementioned "control elements were not represented in the audit to reflect the strengths and capabilities" of current systems. Within the scope of the audit, IAD considered relevant controls and agrees that steps were taken by the agency to support USBE staff in the transition from one website to another. Regardless, some technical assistance (TA) sampled from the website still has quality concerns. For example, some TA reviewed on USBE's website is inaccurate, contradictory, and obsolete (See **IV Risk Assessment**), even after the transition to the new website. Other concerns with the quality of TA found on the website (e.g., hard to find TA, improperly referenced TA, broken links, missing contact information) are outlined in **VI. Appendix B, 2.B.ii Review of TA, Website Material**.

Given one objective of the website transition was to ensure migrating content was relevant and reliable, the controls referenced by management, including "multiple levels of roles and responsibilities" may be inadequate or not properly implemented. For example, the highest level of access—which allows for by-passing quality assurance reviews (i.e., "independent review of material" [see **III.1.A Risk Identification, Website Design**] to ensure accessibility and other requirements are met) prior to publishing information—was given to unit web content specialists without unit supervisory approval. This means, among other things, that one unit's access could change (delete files, move files, copy files, change access) another unit's webpage without permission. Hence, why the current structure—with the associated resource requirement and competency—was identified as an area of risk related to the quality of TA.

B. Roles and Responsibilities

The response notes the thoughtful balance necessary when considering the roles of state and local education agency authority; IAD concurs this balance is needed. Regardless, the statement below from one LEA respondent highlights the need for USBE staff to understand when they should provide authoritative TA and have the competency to provide clear TA.

*"Whether formal or informal, any information provided by the USBE is always pretty vague - it's like they don't want to give a definitive answer in case they have interpreted the law, code, regulation, etc wrong. It is frustrating because who else are we supposed to go to when we have questions?" (*See **VI. Appendix B, 2.B.i LEA Perception of TA**.)

The response also identifies steps to implement new controls that mitigate against identified risks, including agency-level onboarding courses, which IAD applauds and yet notes includes room for improvement as was noted in the *24-03 Personnel Management Internal Audit*.

2. Weaknesses in Control Activities
A. Policy and Procedure

The response states that the USBE has been designing and implementing control activities (e.g., standard operating procedures [SOPs]); again, IAD concurs. More specifically, IAD agrees that control activities specific to providing some types of TA exist; however, as noted in the audit report, questionable TA exists, and the limitation of control activities (e.g., the presence of missing, narrow, or not distributed TA) are clearly documented (See **III.2 Weakness in Control Activities**). Given management has not explicitly outlined the risk tolerance for TA (i.e., the percentage of questionable TA that is acceptable), IAD reported all potential risks for purposes of informed decision making.

The response also states that "the audit incorrectly assumes that all questions asked by LEAs are answered in existing codes, policies, or rules." To the contrary, the report provides several evidences that such an assumption was not made. For example:

- The report clearly points out that "the most common reasons for providing TA overall, according to respondents, are to respond to requests and to provide expert advice" (See **VI. Appendix B, 2.A.i Provision of TA**). For example, in a review of TA provided via email, the audit concluded that "the majority of TA provided via email (69%) was informational in nature (e.g., financial coding, rates, location of information or documents, system questions).
- The report also states many times that complying with law is not the primary reason for either providing or creating TA. For example, the report states, "as illustrated above in both charts, the least reported reason for either creating or providing TA, with the exception of other, is to comply with the law." (See **VI. Appendix B, 2.A.ii Provision of TA**).

IAD further clarifies that TA was reviewed to identify the level of authority (e.g., shall vs. may); however, the report clearly states that "not all attributes pertained to all types of TA," acknowledging that not all TA would be authoritative and therefore have a reference to applicable criteria (See **VI. Appendix B, 2.B Quality of TA provided**). Moreover, in each instance, context is provided that clearly demonstrates that not all TA was tested for the attribute. For example, "43 examples of training materials were reviewed for … authority;" only "37 examples of training material had stated requirements, of which 16 (43%) lacked clear supporting references" (See **VI. Appendix B, 2.B.ii Training Materials**). In other words, not all questions are related to regulations; however, when regulations are relevant, the USBE should consider supporting TA with applicable criteria to reflect the related authority (i.e., shall vs. may), which promotes efficiency and transparency and mitigates waste and risk.

The response also states that "the audit incorrectly assumes … approval is required for specific support to LEAs provided in phone calls and emails." To the contrary, the audit reviewed current TA practices, including whether there are processes in place to review and approve TA in its many forms; however, that is not to say IAD perceived it as a requirement. This is further evidenced by the fact that:

- No specific risk response recommendations were issued to suggest control activities be designed and implemented specifically for TA provided via phone call or email (See **V. Risk Response Recommendations, 1**); and
- No compliance findings were issued on the matter even though reviews and approvals frequently do not happen (See **III. Weaknesses in Control Activities**).

Regardless, the fact that there are limited reviews or approval processes in place may be a contributing factor as to why questionable TA exists.

Finally, the response mentions aspects of personnel management (e.g., onboarding and performance management) and agency or unit specific templates that were not considered nor mentioned within the audit. To ensure an efficient and effective audit, IAD employed acceptable audit methodologies, including sampling. Given each unit was not included in the review, not all specific control activities would have been reviewed (See **I.2 Audit Methodology**). IAD also notes that USBE had the opportunity to provide any information relevant to the audit for consideration during the audit many times, including at the exit conference. For additional information on standard operating procedures and personnel management, see audit report *24-03 Personnel Management*. The specific impact the aforementioned audit may have had on mitigating questionable TA is unknown; however, questionable TA persists (See **VI. Appendix B – 2.B.ii, Review of TA**).

3. Weaknesses in Monitoring of Operating Effectiveness of Control Activities

The response provides examples of how management is developing and aligning resources to address key risks, primarily pointing to development of SOPs. IAD is well-aware of SOP development and agrees it has the potential to help mitigate risk if communicated agency-wide, implemented with fidelity, and is monitored to ensure effectiveness.

IAD further clarifies that this risk is specific to USBE staff being aware of statutory and regulatory requirements and updating TA in a timely manner when requirements change. The report includes several examples of this risk despite the development work on SOPs and the ability to update the website as needed, see **VI. Appendix B – 2.B.ii, Review of TA**. IAD is also aware of examples of this risk that have occurred post-audit, again, despite the development work on SOPs.

Recommendations

As noted in the report, IAD's recommendations are "suggested responses to the identified and assessed risks." "Although recommendations are provided, it is the responsibility of management and the Board to analyze the risk and take appropriate action" (See **V. Risk Response Recommendations**). In the response, management reports already having a risk assessment process in place, into which a risk assessment related to TA will be incorporated. All other recommendations were phrased as considerations. Additional points of clarification are as follows:

1. Recommendation 1

The high-level action step in the response states: "USBE is currently in the process of adopting an internal control system and technical support in alignment with state and agency procurement expectations." IAD is supportive of the use of systems to support the agency's internal control system and clarifies that an internal control system is "a continuous built-in component of operations, effected by people, that provides reasonable assurance…that an entity's objectives will be achieved" (see **Appendix A – Glossary**). Therefore, IAD cautions that procurement of a system or software solutions that support internal controls—while helpful—will not encompass all components and principles of an effective internal control system.

2. Recommendation 2

If management accepts the current risk, with its associated level and quality of TA (see above in **3. Weaknesses in Monitoring of Operating Effectiveness of Control Activities**), management should clearly define and document the risk, including any relevant risk tolerances, in specific and measurable terms so that they can be clearly stated and measured. Management should consider established risk tolerances in context of relevant laws (e.g., See **VI. Appendix B, 1 Criteria**) and expectations of competency (i.e., that staff are using the platform as management intends; see above in **1. Weaknesses in Control Environment**). Where appropriate, risk tolerances should be communicated to internal and external parties to establish clear expectations related to USBE TA.

3. Recommendation 3b

As the response notes, the USBE is invested in a project to provide better access to public education legal requirements. This is a noteworthy project and as identified in the response will have many benefits as training on the new features is provided. IAD notes that this part of Recommendation 3 is specific to training on "how to research and use Utah Code and Board Rule," which is a step beyond being able to identify and access requirements and therefore encourages additional consideration for expanded training.