



UTAH STATE BOARD OF EDUCATION  
Internal Audit Department  
Audit Brief  
CTE Audit (25-02)

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## What We Found

### Career and Technical Education (CTE)

The objective of CTE is to ensure every student has the opportunity for success by accessing and participating in CTE. Primary responsibilities of the Utah State Board of Education (Board) in this objective are to establish minimum standards for CTE programs; to administer and distribute funds for CTE, and to ensure students have access to CTE at postsecondary institutions.

The CTE requirement is simple—to graduate, a student must earn one unit of CTE credit within specified industry sectors. There is no specific appropriation that is designated solely to fund the graduation requirement. In contrast, from state fiscal year (SFY) 2021 to SFY2026, approximately \$950 million has been appropriated to public education to fund a complex set of CTE initiatives that school districts and charter schools (local education agencies or LEAs) may choose to participate in if they are eligible. Appropriations are spread across several line items and programs; the largest appropriation (\$125 million in SFY2024) is the CTE Add-on line item. The Utah State Board of Education (USBE) also receives and distributes federal Perkins V grant funds for CTE (\$17 million in SFY2024) to eligible LEAs and postsecondary institutions. LEAs may also use local funds to support CTE.

### Financial

CTE funding and related compliance requirements require significant state and local administrative effort. Additionally, line item and program appropriations reflect redundancy that seems counter to efforts to alleviate administrative burden and waste in public education. There is also a lack of consistency in LEA CTE program reporting and accounting for CTE funds that contributes to a lack of transparency about CTE for lawmakers and the public. Thus, the cost-benefit of CTE-related funding as currently designed is not clear.

### Policy

There is ambiguity between the CTE graduation requirement and optional CTE initiatives as evidenced by lack of alignment between unit of credit areas for graduation, board approved CTE clusters and CTE pathways, financial program codes in the chart of accounts for LEAs, and in the official CTE course categories. CTE terminology and provisions outlined in Board Rule are confusing, misaligned, not comprehensive, and are easily conflated or misinterpreted, especially in practice. USBE monitoring of CTE at LEAs involves multiple processes, with multiple timeframes, for a vast number of compliance requirements (e.g., program, financial, safety). The USBE has developed several tools to monitor approved CTE programs but monitoring practices do not entirely align with Board Rule. Finally, some sampled LEAs did not, or were not able to, provide policies specific to CTE.

### Data

Data reliability concerns are common in non-financial CTE data. Various analyses were hampered due to a lack of effective and compliant data management practices both at the USBE and at LEAs. Multiple examples were found where CTE calculations, reports or funding distributions were incorrect or inconsistent due to inaccurate data, data errors, or required data that was not reported.

## Performance

CTE funding, particularly state-restricted CTE funding, is largely to increase CTE options, including courses, for students. The majority (approximately 80% in SFY2024) of CTE funds pay for educators (i.e., salaries and benefits) assigned to teach CTE courses. The cost-benefit to taxpayers, of the extensive buffet of CTE courses, is questionable given:

- The number of CTE courses a student takes does not vary substantially based on whether an LEA is participating in optional CTE initiatives funded by state-restricted appropriations,
- CTE course offerings are increasing, but CTE courses with no or limited student participation are also increasing,
  - In SY2024, 71% of CTE courses were taught to 500 or fewer students statewide, with 29 active CTE courses having five or fewer students participating statewide.
- CTE courses drive educator endorsements to some extent and a number of educator endorsements are inactive but are being maintained.
- Students in public education have access to CTE courses at postsecondary institutions; but, as reported in the 2025 Superintendent's Annual Report, the technical college secondary student headcount decreased by 7% in SY2024.

Finally, based on a sample of LEAs, skill certificates were only available to students of LEAs that participate in optional CTE initiatives funded by state-restricted CTE appropriations. Industry skill certificates were offered at a much lower rate than YouScience skill certificates. Finally, the overall pass rate for YouScience skill certificates is approximately 35%, meaning students attempt skill certificates at a much higher rate than they earn skill certificates.

## **Reasons for Current Conditions and Why it Matters**

The exponential complexity and ambiguity of optional CTE initiatives, compounded by a lack of oversight, has contributed to the current state of CTE. Impacts to the public education system may include, but are not limited to:

- Potential barriers to a positive student or educator CTE experience
- Lack of clarity
- Choice, and disparity due to choice
- Noncompliance
- Excess and waste

## **Recommendations**

The USBE, in consultation with the State Legislature, should consider what, if any, changes to the current structure are necessary to support the achievement of the objectives of CTE, including:

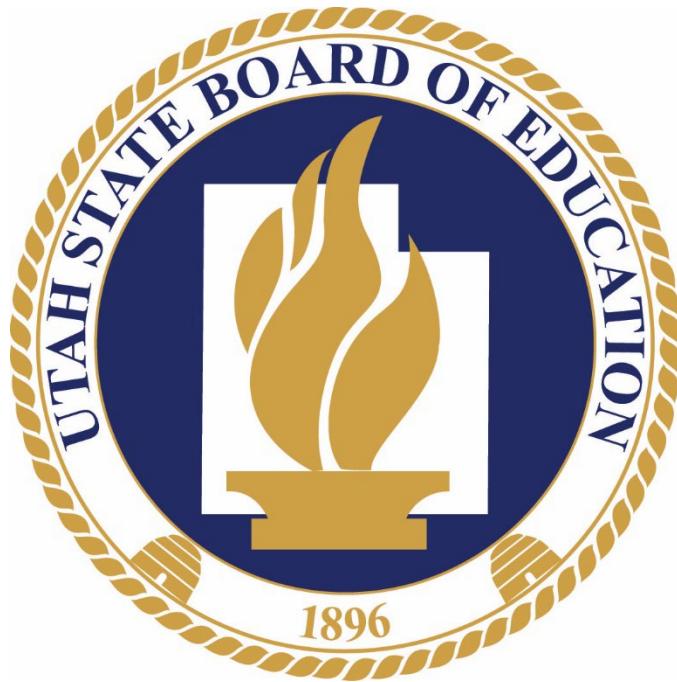
- Roles and responsibilities of public and higher education,
- Resources, data, and communication necessary to ensure accountability and monitor achievement of the objectives, and
- Funding (e.g., return on investment for taxpayers, cost-benefit of federal funding).

Specific policy and funding considerations given the current structure of CTE may include:

- Simplifying CTE-related line item and program funding,
- Developing a statewide policy for consistent LEA accounting of CTE funds,
- Increased Utah State Board of Education (Board) and State Superintendent oversight,
- Revision and alignment of existing Board Rules, policies, and systems, and
- Enhancements related to CTE data, records, and reporting.

## **Management Response**

See Appendix E.



# Utah State Board of Education

## Internal Audit Department

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### **Career and Technical Education (CTE) Audit**

25-02

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Report No. 25-02

## **Career and Technical Education (CTE) Audit**

February 5, 2025

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## General Information and Disclosures

### *Authority and Direction*

In accordance with Board Bylaws and Board Policy 2006, the Utah State Board of Education (Board):

- authorizes the Internal Audit Department (IAD) to perform internal audits, and
- prioritizes the internal audits to be completed.

Once approved by the Board, audits are included on an Audit Plan. IAD performs internal audits in priority order as resources are available.

### *Laws and Standards*

Internal audits are conducted in conformance with the current Global Internal Audit Standards (Standards), consistent with Utah Code Annotated (UCA) and Utah Administrative Code (UAC or Board Rule). Laws and regulations specific to audit processes include:

- UCA 63I-5 *Utah Internal Audit Act*
- Board Rule R277-116 *Audit Procedure*

### *Records Classification and Distribution*

The Board is a governmental entity and thus is subject to Utah Code 63G-2 *Government Records Access Management Act* (GRAMA). Pursuant to GRAMA, audit records that are in-process are protected records; however, once complete, audit records are generally public; thus, distribution is not generally limited.

## Introduction

The **Introduction** of the career and technical education (CTE) audit briefly explains the format and presentation of the audit report. Observations made throughout the audit are reported in eight chapters.

- I. Basic Background and Context
- II. Financial
- III. Policy
- IV. Data Reliability (Non-Financial)
- V. Performance
- VI. Reasons for the Current Conditions
- VII. Why it Matters
- VIII. Recommendations

For clarity and brevity, each chapter is comprised of parts, sections, and as applicable, subsections. Additionally, supplemental resources in **Appendices A – D** provide clarity related to the audit process, terminology, CTE-related list information, and criteria.

Conclusions related to the information, findings, and observations in the first five chapters of the report are included in the final three chapters of the report and are the opinion of the Internal Audit Department (IAD).

## Basic Background and Context

This chapter outlines the objective of CTE, the CTE graduation requirement, and optional CTE initiatives, including approved CTE programs implemented by local education agencies (LEAs). This chapter also provides high-level information regarding CTE courses, course delivery methods, skill certification options and processes, and finally other efforts that support CTE, including advisory committees, consortia, and student organizations.

## Financial

The Financial chapter is comprised of findings and observations from various analyses that relate to CTE financial information, both federal and state. The part of this chapter specific to state-restricted CTE funding details the many state appropriation line items, and particularly the largest line item: CTE Add-on. Additional areas covered in the chapter include allocation of funding, use of funds, and accounting and reporting practices.

## Policy

The Policy chapter identifies lack of alignment of policy and systems and concerns with CTE-related Board Rules and Utah State Board of Education (USBE) systems and processes. Findings and observations related to LEA policies, advisory committees, and consortia are also explained.

## Data Reliability (Non-Financial)

The Data Reliability chapter identifies the challenges in obtaining data from LEAs and the formats in which data was provided which necessitated extensive norming. The chapter also

includes findings and observations regarding data reliability of CTE course data, quality of LEA submitted data, CTE concentrator and CTE completer data, and skill certificate data.

## **Performance**

The Performance chapter considers the performance of various aspects of CTE, such as:

- CTE clusters offered,
- CTE courses offered,
- Student participation in CTE courses,
- Postsecondary CTE courses,
- Skill certificates offered and not offered,
- Educator endorsements, and
- Student performance.

Analyses of student performance by grades was attempted but was determined not to be possible; results of analyses of student performance on skill certificates is provided.

## **Reasons for the Current Conditions**

Reasons are provided to help policymakers and management of the USBE understand why the findings and observations made in the previous five chapters may exist. Insights offered are the result of inquiry of state and local personnel, various analyses, and observations made by the IAD. The reasons provided are not exhaustive and may relate to one or more of the findings and observations in the previous chapters.

## **Why it Matters**

This chapter is provided to help policymakers and management of the USBE understand why the identified findings and observations, and the reasons for the current condition of CTE, are significant. This chapter also explores potential implications to taxpayers, and policymakers for the public education (e.g., student, educators, USBE) and higher education systems.

## **Recommendations**

Recommendations are suggestions to mitigate 1) the findings and observations and 2) the reasons for the current conditions, or risks, noted throughout the audit report. Although recommendations are provided, it is the responsibility of management and the Board to understand the risks, assess the significance of the risks, and respond to the risks sufficiently to provide reasonable assurance that the objectives of public education, and specifically CTE, will be achieved. IAD's responsibility is to follow up and consider how risks have been addressed.

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## I. Basic Background and Context

To understand the audit opinion expressed in this report, a basic understanding of career and technical education (CTE) is essential. Please note, the terminology related to CTE has overlapping and inconsistent uses, leading to potential confusion (see **III.B Board Rule**). To ensure terminology used within the audit report is clear and consistent; please refer to **Appendix B – Glossary and Acronyms**. Terms used throughout the audit report may not mirror terminology used by those referring to or working within CTE.

### A. The Objective of CTE

Utah Code 53E-3-507 outlines that the responsibilities of the Utah State Board of Education (Board) for CTE include:

- Establishing minimum standards for CTE programs in the public education system,
- Administering and distributing funds to promote, aid, and maintain CTE, and
- Ensuring students have access to CTE at technical colleges and degree-granting institutions that provide technical education.

The Board is also responsible to establish rules that “reflect career and technical training and actual marketable job skills in society (53F-2-311)” that in turn support the legislative mission of public education which includes providing students with “learning and occupational skills (53E-2-301).”

In support of the responsibilities of the Board, the Utah State Board of Education (USBE) CTE Section established its first strategic plan effective for school years (SY)2024-SY2029.

According to the strategic plan, the vision of high school CTE is to “prepare students for success by providing them with relevant and rigorous learning experiences that align with the needs of Utah’s workforce and connect them to postsecondary opportunities.” The guiding principles in the strategic plan are (emphasis added):

- “**Every student** has the opportunity for success by graduating from high school with an industry credential and a connection to a postsecondary program (first credential).”
- “**Every student** has the opportunity to access CTE programs regardless of geographic location, through a variety of delivery modes, including online, blended, and face-to-face.”
- “**Every student** has the opportunity to engage in hands-on and project-based learning that fosters creativity, problem-solving, collaboration, and communication skills.”

To accomplish the mission and vision for CTE, four goals have been established, including:

1. Awareness and Outreach
2. Industry Alignment
3. Postsecondary Alignment
4. Durable Skills

The overall goal is that by SY2029, “50% of Utah graduates will complete a secondary CTE pathway, including completing required coursework, earning an industry-recognized credential of value, and being provided an opportunity to participate in a high-quality work-based learning experience.”

Prior to grade 9, CTE related efforts are relatively similar for all students. In elementary school (grades K-6), students are introduced to CTE concepts through core curriculum, guest speakers, and field studies. In grades 7-8, students are required to take specific CTE courses such as College and Career Awareness and Digital Literacy (R277-700-5(3)(i)). By grade 9, a student's exposure to CTE courses will start to vary, in some cases significantly, based on the local education agency (LEA) the student attends.

## **B. CTE – Graduation Requirements**

To graduate, Board Rule R277-700-6(16) requires a student to obtain 1.0 units of CTE credit. The CTE units of credit must be within 13 unit of credit areas listed in the Board Rule and shown below.

- Agriculture, Food, and Natural Resources
- Architecture and Construction
- Arts, Audio/Visual Technology, and Communications
- Business, Finance, and Marketing
- Computer Science and Information Technology
- Education and Training
- Engineering and Technology
- Health Science
- Hospitality and Tourism
- Human Services
- Law, Public Safety, Corrections, and Security
- Manufacturing
- Transportation, Distribution, and Logistics

Although the Board Rule requires students to obtain 1.0 units of CTE credit, it does not specifically outline the CTE courses an LEA must offer or how to support a student in achieving the required credits. An LEA may offer CTE courses in all 13 CTE unit of credit areas, just a few of the unit of credit areas, or just one unit of credit area. If an LEA only serves students up to grade 9, it may not offer any CTE courses to meet the high school graduation requirement; instead, the student would need to pursue the required CTE units of credit at another LEA that offers CTE courses in grades 10-12 education.

Board Rule R277-700-6(17) also requires that a student must earn 0.5 units of Digital Studies credit to graduate. Digital Studies credits can be earned through a variety of courses, some of which may be CTE courses.

Board Rule R277-700-6(19) also requires that a student must earn 0.5 units of General Financial Literacy credit in order to graduate. Although General Financial Literacy is not a CTE course, it is overseen by the USBE CTE Section and is tracked using a core code generally reserved for CTE courses.

In addition, Board Rule R277-700-6 (20) requires a graduating student to obtain an additional 5.0 units of elective credits. Although elective credits do not necessarily have to be CTE related, the courses an LEA offers impacts the students' selection of elective credits (e.g., CTE credits or something different).

## 1. Funding

The State Legislature appropriates taxpayer funds in various line items to achieve the objectives of the public education system. These funds are distributed to the USBE which allocates the funds to LEAs in accordance with required funding formulas or stipulations.

There is no single line-item appropriation that is designated solely to fund the graduation requirement of 1.0 unit of CTE credit at every LEA.

## C. CTE – Optional Initiatives

### 1. Funding for Optional CTE Initiatives

While there is no specific line-item appropriation to fund the CTE graduation requirement, the State Legislature has appropriated funding in various line items and programs that may be allocated to LEAs that meet requirements in state law to receive this restricted CTE funding.

The table below summarizes state CTE-related appropriations over a six-year period; the significant increase in SFY2026 is primarily due to state appropriations for two new CTE-related programs: 1) CTE Catalyst Center, and 2) CTE First Credential. State appropriations for CTE-related programs total approximately \$950 million for the years shown.

Description	SFY2021	SFY2022	SFY2023	SFY2024	SFY2025	SFY2026
<b>Ongoing Funds</b>	123,272,600	131,332,800	138,638,500	147,183,300	152,788,700	154,077,300
<b>One-Time Funds</b>	(1,541,200)	1,843,700	(44,700)	2,047,000	747,400	95,171,700
<b>Total Funds</b>	<b>121,731,400</b>	<b>133,176,500</b>	<b>138,593,800</b>	<b>149,230,300</b>	<b>153,036,100</b>	<b>249,249,000</b>
<b>% Increase</b>	-	<b>9%</b>	<b>4%</b>	<b>8%</b>	<b>3%</b>	<b>63%</b>

The state of Utah also received approximately \$17 million in federal funding, through the Perkins V grant program, for CTE in both SFY2024 and SFY2025.

#### (i) CTE Add-on Funding

The largest line-item appropriation from the State Legislature for CTE is CTE Add-on at approximately \$130 million for SFY2026. Allocations of CTE Add-on funds are made in accordance with specific funding and program requirements in state law. Further detail on the components of CTE Add-on will be discussed later, see **II.B.1 CTE Add-on Funding**

An LEA qualifies for CTE Add-on funds “only for approved [CTE] programs”; LEAs are also subsequently subject to “requirements for an annual review or application (R277-911-3).”

## 2. Approved CTE Programs

An approved CTE program as defined in **Appendix B – Glossary and Acronyms** is “A CTE pathway within a cluster that is approved by the Board annually for which an LEA generally receives restricted CTE Add-on funding and for which an LEA must meet various requirements in Board Rule (e.g., R277-911) and Utah Code.” CTE courses in an approved CTE program also meet the CTE unit of credit graduation requirement.

The USBE CTE Section gives LEAs choosing to implement approved CTE programs resources and guidance in making decisions on what CTE courses to offer, but ultimately it is the LEA's decision.

The USBE CTE Section's website contains templates and resources for LEAs choosing to implement approved CTE programs to use for marketing, but the USBE CTE Section does not distribute any marketing material. Marketing and promotion are done by LEAs choosing to implement approved CTE programs.

(i) *CTE Clusters and CTE Pathways*

CTE clusters are industry sectors with defined CTE pathways that are approved by the Board each year. CTE pathways include a series of CTE courses with related knowledge and skills. For SY26, the Board approved 13 CTE clusters with 32 CTE pathways as shown below. See **III.C.2 Approved CTE Programs** for additional information.

**CTE Clusters and Pathways SY2024**

<b>CTE Clusters</b>	<b>CTE Pathways</b>
<b>Agriculture, Food, and Natural Resources</b>	Agricultural Mechanics Systems
	Agricultural Production Systems
	Animal and Veterinary Science
	Food Science, Dietetics, and Nutrition
	Natural Resource Science
<b>Architecture and Construction</b>	Plant Science
	Architectural and Interior Design
<b>Arts, Audio/Visual Technology, and Communications</b>	Construction and Structural Systems
	Broadcasting and Digital Media
	Fashion Apparel and Textiles
<b>Business, Finance, and Marketing</b>	Graphic Design and Communications
	Business
	Finance
<b>Computer Science and Information Technology</b>	Marketing
	Cybersecurity
	Information Technology Systems
	Programming and Software Development
<b>Education and Training</b>	Web Development
	Pre-K: Early Childhood Education
	K-12: Teaching as a Profession
<b>Engineering and Technology</b>	Engineering
<b>Health Science</b>	Health Science
<b>Hospitality and Tourism</b>	Culinary Arts
	Hospitality and Tourism
<b>Human Services</b>	Family and Human Services
	Personal Care Services
<b>Law, Public Safety, Corrections, and Security</b>	Protective Services
<b>Manufacturing</b>	Manufacturing and Production
	Welding and Machining
<b>Transportation, Distribution, and Logistics</b>	Automotive
	Aviation
	Diesel

The CTE clusters above generally align with the National Career Clusters Framework developed by Advance CTE.

*(ii) Concentrator and Completer*

Students at LEAs choosing to implement an approved CTE program(s), who are interested in furthering their CTE accomplishments beyond the graduation requirements, may choose to be a CTE Concentrator or a CTE Completer; this is also an area of focus in the CTE strategic plan.

As defined in the USBE CTE Section Career Pathway Charts:

- To be a CTE concentrator a student must pass at least two CTE courses within a single CTE pathway, one CTE concentrator course and one other CTE course (e.g., an introductory CTE course).
- To be a CTE completer a student must pass a concentrator course and pass enough courses to equal 3.0 credits (i.e., equivalent to six semester courses) in that CTE pathway.

The concept of both a CTE concentrator and CTE completer are included in the federal Perkins V State Plan; however, only a CTE concentrator is defined in Perkins V.

In accordance with Board Rule R277-911, LEAs that offer more CTE pathways with CTE concentrator and/or CTE completer options receive an increased High School Base WPU allocation. Also, in addition to other requirements in Board Rule R277-911 (effective December 22, 2022) for school districts to qualify for CTE Add-on: Technical Center funding, there is a requirement to conduct a minimum number of state-approved CTE courses for which a student can concentrate or complete.

## **D. CTE Courses**

### **1. CTE Course Offerings**

As noted above, LEAs may offer CTE courses to meet the CTE graduation requirement and/or CTE courses within CTE pathways.

The design of the current CTE graduation requirement and optional CTE initiatives provides LEAs significant discretion in choosing the CTE courses they will offer, meaning students attending CTE courses at different LEAs may have very different experiences in the CTE courses available to them.

### **2. Course Delivery Methods**

As noted above, students must complete at least 1.0 CTE unit of credit in a unit of credit area to graduate; therefore, LEAs must offer CTE courses to secondary students that allow the students to meet this criterion. There are multiple ways that an LEA can choose to fund and provide credited CTE courses, either in isolation or combined. Descriptions of various delivery methods, as well as tables outlining applicability or use of some methods (also see **Appendix C – CTE Lists**, are included below

*(i) Internal CTE Initiative*

High schools may choose to internally offer a selection of CTE courses or LEAs may choose to implement an approved CTE program(s).

*(ii) CTE Technical Center*

Some LEAs choose to have a CTE technical center that may act as a magnet school, attracting students throughout the LEA that are interested in CTE courses. Students generally remain enrolled in their high school but attend classes at the technical center for a portion of their school day.

There are currently ten CTE technical centers in Utah, nine of which are eligible for CTE Add-on: Technical Center funding.

*(iii) CTE High School*

CTE high schools are schools that are specifically dedicated to providing CTE-centered education. These are comprehensive high schools that offer general core classes as well as CTE courses. In one case, students must apply to attend a CTE high school in lieu of their boundary high school. In another case, the student may attend the CTE high school while remaining within their boundary high school. There are currently two CTE high schools in Utah.

*(iv) Center for Advanced Professional Studies Programs*

When offering CTE courses, LEAs may choose to participate in the Center for Advanced Professional Studies (CAPS) program and offer related CTE courses. LEAs that implement CAPS follow a national model that integrates partnerships between the LEA and business, industry, and higher education partners to create meaningful experiences for students.

According to the CAPS Network website, there are currently six LEAs in Utah that have implemented CAPS.

*(v) Postsecondary CTE*

Both the Board and Utah Board of Higher Education (UBHE) have responsibilities for providing technical education to secondary students and ensuring secondary students have access to CTE courses offered at technical colleges and degree-granting institutions that provide technical education. Both systems also have responsibility to report to the State Legislature about these efforts (53E-3-507 and 53H-1-203).

*(a) Public Education Role*

Utah Code 53E-3-501 states:

*(5) (a) A technical college listed in Section 53H-3-1202 shall provide competency-based career and technical education courses that fulfill high school graduation requirements, as requested and authorized by the state board.*

Utah Code 53E-3-507 states (emphasis added):

*The state board:*

*(4) shall cooperate with the Utah Board of Higher Education, technical colleges, and degree-granting institutions that provide technical education described in Section 53H-3-608 to ensure that students in the public education system have access to career and technical education at technical colleges and degree-granting institutions that provide technical education described in Section 53H-3-608.*

(b) Higher Education Role

Utah Code 53H-1-102 includes that the Utah System of Higher Education (USHE) consists of degree-granting institutions and technical colleges.

- Technical colleges are designated to “serve geographic areas (53H-3-1202)” encompassing specific school districts, and
- Degree-granting institutions that provide technical education are designated to “provide technical education (53H-3-608)” in geographic areas encompassing specific school districts.

Not all charter schools are aligned with school district boundaries, which makes a technical college’s responsibility to charter schools more ambiguous compared to districts. However, the USBE CTE Section indicated that a regional agreement entered by the USBE would cover school districts as well as charter schools in the region.

(c) Postsecondary Technical Education

Technical colleges are to offer technical education programs to both adult students—at low cost—and secondary students—at no tuition (53H-3-1203).

Technical colleges are also to:

*“(c) develop cooperative agreements with school districts, charter schools, other higher education institutions, businesses, industries, and community and private agencies to maximize the availability of instructional facilities within the geographic area served by the technical college; and (d) after consulting with school districts and charter schools within the geographic area served by the technical college: (i) ensure that secondary students in the public education system have access to technical education at the technical college” (53H-3-1203).*

Degree-granting institutions that are required to provide career and technical education to secondary students (53H-3-609):

- Are required to “fulfill the technical college duties described in 53H-3-1203(1) and (2)”, and
- “*May not exercise any jurisdiction over career and technical education provided by a school district or charter school independently of the school district or charter school.*”

To formalize postsecondary opportunities for students, cooperative agreements (i.e., articulation agreements) between an LEA and a postsecondary institution are used (53H-3-1203). Although agreements may vary in specific purpose, many are intended to clarify postsecondary opportunities (e.g., transfer of credits) for students if specific conditions are met (e.g., a grade of “B” or better is received, successful completion of an equivalent skill certification).

(d) Concurrent Enrollment Courses

The Board and UBHE, as outlined in Utah Code noted above, establish and maintain a concurrent enrollment (CE) program. The CE program provides secondary students with the opportunity to take courses to receive credit toward both high school graduation and postsecondary education credit simultaneously. Courses in CE programs, inclusive of CTE courses, must meet several criteria. CE courses, including CE CTE courses, may be offered at a high school, a postsecondary institution, through interactive video conferencing, or online.

See **Appendix D – Criteria and Online Resources Revised Utah Concurrent Enrollment Handbook** for additional information.

*(vi) Course Delivery Methods Table*

The following table shows the USHE entities designated in Utah Code to provide technical education to secondary students. The table also shows which school districts have an LEA technical center that receives CTE Add-on: Technical Center funding and LEAs with a CTE high school.

Technical Colleges	School Districts	LEA Technical Center	CTE High School
<b>Bridgerland Technical College</b>	Box Elder School District		
	Cache School District		
	Logan School District		
	Rich School District		
<b>Ogden-Weber Technical College</b>	Ogden City School District		Yes
	Weber School District		
<b>Davis Technical College</b>	Davis School District	Yes	
	Morgan School District		
<b>Tooele Technical College</b>	Tooele County School District	Yes	
<b>Mountainland Technical College</b>	Alpine School District		
	Nebo School District	Yes	
	Provo School District		
	South Summit School District		
	North Summit School District		
	Wasatch School District		
	Park City School District		
<b>Uintah Basin Technical College</b>	Daggett School District		
	Duchesne School District		
	Uintah School District		
<b>Southwest Technical College</b>	Beaver School District		
	Garfield School District		
	Iron School District		
	Kane School District		
<b>Dixie Technical College</b>	Washington School District		Yes

Degree-granting Institution Providing Technical Education	School Districts	LEA Technical Center	CTE High School
Snow College - Richfield	Juab School District		
	Millard School District		
	Tintic School District		
	North Sanpete School District		
	South Sanpete School District		
	Wayne School District		
	Piute School District		
	Sevier School District	Yes	
USU - Eastern	Carbon School District		
	Emery School District		
USU - Blanding	San Juan School District		
USU - Moab	Grand School District		
SLCC	Salt Lake City School District	Yes	
	Granite School District	Yes	
	Murray School District		
	Canyons School District	Yes	
	Jordan School District	Yes (2)	

## E. Skill Certification

Two types of skill certificates are generally available to students, YouScience skill certificates and industry certificates. Both types of skill certificates are used to demonstrate student performance, distribute skill certification and competency attainment funding (see **II.B.1.v Skill Certification**), and report vocational and technical skill attainment for purposes of federal reporting.

### 1. YouScience Certificates

The USBE contracts with YouScience to provide LEAs with online skills certification assessments, which are statutorily required (see ESEA Section 1111(b), 53F-2-311, and R277-911-8). YouScience also helps industries understand what CTE courses teach and what knowledge, skills, and abilities a student should have upon completion of CTE courses within Utah public education. Additionally, YouScience provides LEAs access to a student aptitude assessment, which is a tool to help students understand and connect their aptitudes to CTE pathways.

YouScience develops and proctors YouScience certificates; however, not all certificates that YouScience develops are recognized as credentials of value by the USBE (e.g., 21<sup>st</sup> Century Success Skills, General Financial Literacy, OSHA Safety). The USBE's website also clarifies that *“students who pass the [YouScience] assessment receive a certificate that lists the standards measured by the test. While the assessment system is not a formal certification program, the certificates issued to students can be used when seeking a job or in applying for further education and training as evidence of their accomplishments.”*

A student is also required to pass certain performance objectives that are tied to CTE course standards as part of receiving a YouScience skill certificate. This does not necessarily indicate that the student passed the CTE course, though it is likely. Students passing both performance objectives and related YouScience skill certifications generate CTE Add-on: Skill Certification funding for eligible LEAs based on the formula in Board Rule R277-911-8.

## **2. Industry Certificates**

Industry certificates are designed by third-party entities (e.g., Microsoft, Pearson, DOPL) and are widely accepted in the industries associated with the certificate.

The USBE CTE Section's website states that "Third-party industry test results must be entered into the YouScience system." Certiport, a third-party entity that tracks some industry certifications such as Microsoft certifications, provides an annual report of students who earned certificates to the USBE CTE Section and as such is excluded from the YouScience upload requirement. The USBE CTE Section relies on LEAs to upload student results from other third-party certificates into YouScience and submit verification documents to the USBE.

In contrast to YouScience cut scores (i.e., score that must be achieved to be considered proficient), industry certification test cut scores are designated by the third-party entity. The only qualifying criteria for whether an LEA receives skill certification funding for industry certifications is whether the student earned the certification as designated by the third-party entity.

## **F. Supporting CTE Efforts**

It is widely recognized that to achieve the objective of CTE collaboration between public education and higher education is needed. In addition, support from various other entities is recognized as critical to achieve the objective of CTE; thus, both federal and state law establish requirements to ensure this support is provided. Supporting entities provide information about education and industry needs, make recommendations, and help facilitate processes and funding.

### **1. Advisory Committees**

There are numerous advisory committees that support CTE, including:

- State-level advisory committees
- Regional advisory committees
- LEA advisory committees
- Career and Technical Student Organizations (CTSO) advisory committees

For details see **Appendix C – CTE Lists**

### **2. Consortia**

There are various types of consortia that support the delivery and initiatives of CTE, including:

- Planning Consortia (i.e., CTE Regions, Planning Councils)
- Perkins V Funding Consortia
- Administrative Funding Consortia

For details see **Appendix C – CTE Lists**.

### **3. Talent Ready Utah**

Created as an initiative of the Governor's Office of Economic Opportunity in 2015 and integrated into the Office of the Commissioner of Higher Education in 2022, Talent Ready Utah is a workforce development program that partners education and employers from various industries throughout the state. In the 2023 Office of Legislative Auditor General's (OLAG) High-Risk report, OLAG identified Talent Ready Utah as a driving force behind workforce alignment. Talent Ready Utah has various initiatives to provide students with an opportunity for career exploration while also creating a talent pipeline for partnering industries. For details see **Appendix C – CTE Lists**.

### **4. Work-based Learning**

Work-based Learning (WBL) programs, as defined in Board Rule R277-915, are optional programs that combine learning and work experiences, and are implemented through industry and education partnerships. WBL programs include internships, job shadowing, career fairs, apprenticeships, and field studies. In SFY2024, WBL programs across the state received a total of \$2.25 million in funding. WBL funds are restricted, and LEAs must provide a 100% match of funds appropriated by the state.

#### *(i) Pathful Connect*

In the January 2024 Board meeting, the Board approved using \$400,000 one-time funds from the board's discretionary Federal Mineral Lease Fund (FML) to be used for a software platform (Pathful Connect) to provide virtual work-based learning opportunities for high school and middle school students on an opt-in basis. The USBE started rolling out Pathful Connect to LEAs in December 2024. Schools request to participate in the program.

Fifty-eight schools within 26 LEAs have students participating and in a recent Board meeting, the Board approved an increase of \$400,000 to the contract to expand access of this initiative.

### **5. Career and Technical Student Organizations**

Board Rule R277-914 designates student leadership organizations that provide opportunities for students to learn and practice leadership development, academic and technical skills, and community involvement. These career and technical student organizations (CTSOs) are integrated into secondary CTE courses and have affiliation at the local, state, and national levels. Each CTSO provides different opportunities for students, but common activities include competitive events and conferences.

The USBE has approved eight CTSOs to support secondary and postsecondary CTE fields in Utah. See **Appendix C – CTE Lists**.

## **G. Summary**

The brief background above alludes to the complexity inherent in developing policy, and appropriating and allocating funds, to achieve the objective of CTE. The information hereafter provides further context and detail to the identified complexities, the reasons for the complexities, why it matters, and possible steps to address the complexities.

## II. Financial

The USBE receives taxpayer funds for public education from federal grants and state appropriations; LEAs may also receive taxpayer funds from federal, state, or local sources. To ensure accountability to taxpayers, these funds generally have related use requirements, meaning laws and regulations prescribe how funds must or may be used and reported.

### A. Federal

In 2018, the U.S. Congress reauthorized and amended the Carl D. Perkins Career and Technical Education Act of 2006 as the Strengthening Career and Technical Education for the 21<sup>st</sup> Century Act (Perkins V). The purpose of this act is to “strengthen and improve the quality” of CTE and to “expand the vocational education opportunities” in the United States. The USBE is the Perkins V eligible agency, meaning the agency responsible to apply for and administer the Perkins V grant.

To receive Perkins V funding, LEAs are required to submit a comprehensive local needs assessment (CLNA) every two years (Perkins V, section 134(c)(1)(B)), and a local application to the USBE every year (Perkins V state plan, C.1 (p. 49)).

The CLNA functions as an analysis of an LEA’s needs and identified areas of improvement through data analysis and stakeholder input. The assessment outlines the required elements of Perkins V and ensures that LEAs are compliant. The CLNA includes evaluating whether approved CTE programs meet the needs of students and if the program is aligned to labor market demand. The local application then synthesizes this information and budgets how Perkins V funds will be used within the year to meet LEA needs as outlined in the CLNA.

Federal funding for CTE is primarily distributed through Perkins V, which requires states to allocate federal funds for CTE programs in three ways: 1) state administration activities, 2) state leadership activities, and 3) secondary and postsecondary formula funds. Perkins V funding is distributed to LEAs on a reimbursement-basis.

The subsections below provide additional details about how funds are allocated and how Utah allocated SFY2024 Perkins V funds of \$17,267,879.

#### 1. State Administration Activities

Federal Allocation	SFY2024
State Administration	863,394

A state may use up to 5% or \$250,000, whichever is greater, for the administration of the Perkins V state plan, which plan is submitted and administered by the USBE. Activities that may be funded include:

- Developing the state plan,
- Reviewing local applications,
- Monitoring and evaluating program effectiveness,
- Assuring compliance with all applicable Federal laws,
- Providing technical assistance, and
- Supporting and developing state data systems relevant to the provisions of Perkins V.

Each state receiving these funds must match federal funds from non-federal sources and on a dollar-for-dollar basis (Perkins V, section 112(b)).

## 2. State Leadership Activities

Federal Allocation	SFY2024
<b>State Leadership Activities</b>	<b>1,726,788</b>
Non-traditional Training	60,000
Corrections	15,000
Special Populations	50,000
Other Leadership Activities	1,601,788

Ten percent or less of total funding may be allocated for state leadership activities. These funds must be used to support the areas listed below. Perkins V stipulates that states must report on the effective use of their funds.

- Non-traditional training (at least \$60,000 and no more than \$150,000): Preparation for students entering non-traditional fields in emerging professions, programs for special populations, and other activities that expose students to in-demand fields.
- Corrections (up to 2%): Support for individuals in state institutions (e.g. state correctional institutions, juvenile justice facilities, and educational institutions that serve individuals with disabilities).
- Special populations recruitment (at least equal to 0.1% of the allotted amount set aside for state leadership activities or \$50,000, whichever is less): Recruiting special populations to enroll in CTE.

Remaining state leadership activity funds may be used for a range of other activities, including support for CTSOs, establishing statewide industry or sector partnerships among LEAs and other institutions, or professional development for educators and other personnel.

## 3. Secondary and Postsecondary Formula and Reserve Funds

Federal Allocation	SFY2024
<b>Formula</b>	<b>14,677,698</b>
Reserve	1,467,769
Secondary (60%)	7,925,957
Postsecondary/Adult (40%)	5,283,972

A minimum of 85% of federal funds must be distributed to secondary and postsecondary institutions, also known as formula funds. No more than 15% of formula funds may be allocated at the state's discretion as a reserve (i.e., "reserve funds") to make grants for:

- Rural areas,
- Areas with high percentages of CTE concentrators or CTE participants,
- Areas with high numbers of CTE concentrators or CTE participants, and
- Areas with disparities or gaps in performance.

These reserve funds are awarded as competitive awards—with priority given to groups specified in the state plan—and as Perkins V funding consortium application awards.

Of the remaining formula funds available after designating a portion as reserve funds, Utah has opted to distribute 60% of these formula funds to secondary schools and 40% to postsecondary schools.

Of the 60% of formula funds distributed to secondary schools:

- 30% is allocated to LEAs based on their proportion of the number of students aged five through 17, compared to state totals. Data used to determine these numbers is taken from U.S. Census Bureau data.
- 70% is allocated to LEAs based on their proportion of the number of students aged five through 17, compared to state totals of families below the poverty level for the preceding fiscal year. Data used to determine the number of students from families below the poverty level is determined by the most U.S. Census Bureau membership data from the National Center for Education Statistics.

Federal law requires that an LEA recipient must be allocated an amount greater than \$15,000. LEAs may enter Perkins V funding consortia to meet this minimum allocation. The state must waive the minimum allocation if an LEA is in a rural, sparsely populated area or is a charter school offering CTE programs and demonstrates that it is unable to join a Perkins V funding consortium (Perkins V, section 131(c)(1-2)).

#### **4. Allocation of Federal Funding to Planning Consortia**

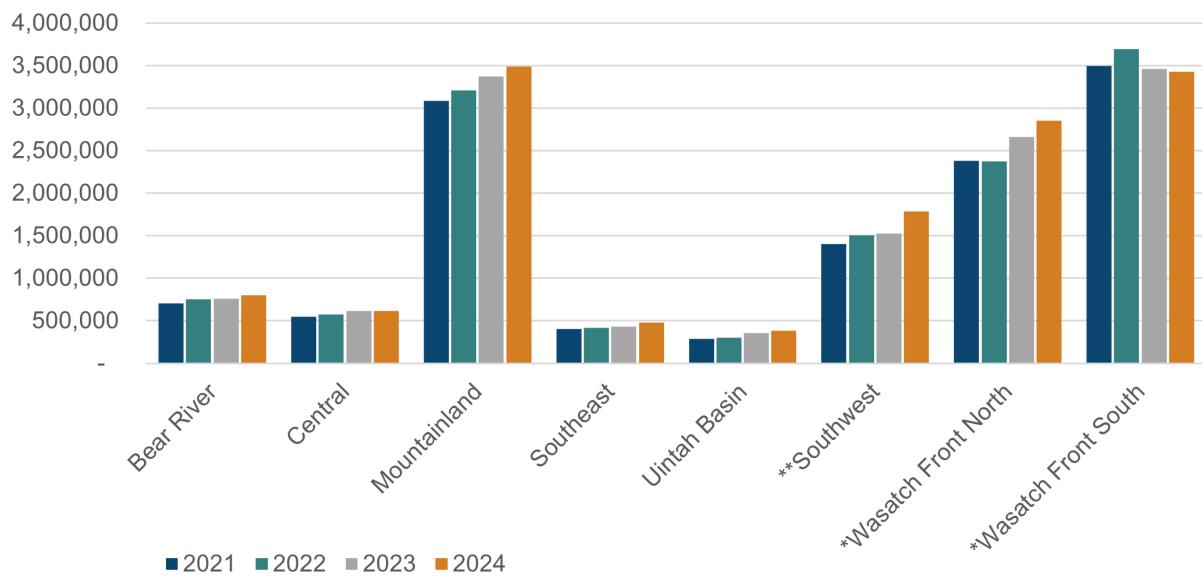
Currently, LEAs apply individually or as a consortium (e.g., planning consortium, part of a planning consortium) to obtain Perkins V funding consistent with Perkins V, section 131. Perkins V funding consortia may include secondary and postsecondary eligible recipients within a planning consortium (see **Appendix C – CTE Lists, IV Consortia** for more information regarding consortia).

Given planning consortia do not serve an equal number of LEAs or students, there is no expectation that the funding would be distributed equally amongst planning consortia. However, an analysis of Perkins V funding from SFY2021-SFY2024 does provide some context on how federal funds were allocated:

- The planning consortia that were allocated the most funding on average were Wasatch Front South, Wasatch Front North, and Mountainland. The planning consortium that was allocated the least on average was Uintah Basin.
- The average funding change for a planning consortium from SFY2021-SFY2024 was an increase of 17%. Seven of the eight (88%) planning consortia were allocated an increase in funding from SFY2021-SFY2024; one planning consortium had a slight decrease.

## Perkins V Allocations by Planning Consortia

SFY2021-SFY2024



\*In SFY2024, the LEAs within these planning consortia opted to receive funds as separate entities within the consortia.

\*\* In SFY2024, this planning consortium received Perkins V funds as a funding consortium for all but one entity within the planning consortium, who chose to apply and receive funds as a separate entity.

## B. State

State taxpayer funds are appropriated to public education by the State Legislature. Legislative appropriations related to CTE from the 2025 legislative session were designated in the Compendium of Budget Information (COBI) to six line items and eight programs as shown below.

Line Item	Program	SFY2024 Appropriation		
		On-going	One-Time	Total
Basic	CTE Add-on	125,220,000		125,220,000
System Standards and Accountability	Career and Technical Education	18,667,600	1,297,600	19,965,200
MSP Categorical Administration	CTE Comprehensive Guidance	289,000	(1,100)	287,900
	CTE Online Assessments	624,300	(35,000)	589,300
	CTE Student Organizations	1,010,900		1,010,900
Hospitality and Tourism Management Education Account	None	350,000	300,000	650,000
Contracted Initiatives and Grants	ProStart Culinary Arts Program	521,500		521,500
	IT Academy	500,000		500,000
DNR Administration	Commissioner's Office		485,500	485,500

Each line item and program above has varying requirements and must be tracked, reported, and evaluated separately. This audit primarily focused on a review of CTE Add-on funding; however, other line items were also considered to varying extents as described below. State appropriations were also considered in totality given the impact to overall complexity of CTE, as well as administrative burden at the state and local levels.

### 1. CTE Add-on Funding

<b>SFY2024 Appropriation:</b>	CTE Add-on	<b>125,220,000</b>
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As shown in the table above, CTE Add-on is the largest program of restricted CTE funding. As indicated in the COBI, the CTE Add-on program “provides funding to local education agencies (LEAs) to pay for the higher costs associated with CTE courses. Add-on programs in the Minimum School Program (MSP) provide funding in addition to the regular Weighted Pupil Unit (WPU) generated by an enrolled student.” The table below shows how CTE Add-on funds were budgeted to various areas outlined in state law for SFY2024.

CTE Add-On Budget Areas	SFY2024	% of Total
<b>Added Cost (ADM)</b>	75,121,397	60%
<b>High School</b>	14,209,600	11%
<b>Skill Certification</b>	9,141,057	7%
<b>Admin</b>	3,595,200	3%
<b>Summer Agriculture</b>	3,073,040	2%
<b>Tech Center</b>	1,540,800	1%
<b>CTSO</b>	1,252,200	1%
<b>College &amp; Career Awareness (CCA)</b>	1,884,651	2%
<b>Work-Based Learning (WBL)</b>	2,253,959	2%
<b>School Counseling</b>	13,148,096	10%
<b>Total CTE Add-on</b>	<b>125,220,000</b>	<b>100%</b>

#### *(i) Grades 9-12 Program Detail Areas*

As shown in the table below, CTE Add-on has several different Program Detail Areas, with associated requirements in state law. Additionally, while the LFA (Legislative Fiscal Analyst) Designation some of the areas is “WPU Allocation”, the actual “WPU Allocation” for each area is different as explained in the respective areas below.

The USBE must determine allocations for each Program Detail Area for each LEA; the USBE must also monitor LEA compliance with the requirements of state law for accountability to taxpayers and the State Legislature (see **III.D USBE CTE Section Oversight and Monitoring**). This is an exponential task given the number of areas and the number of LEAs (see **VI.A Design and Growth of CTE**).

Program Detail Area	Code Reference	Rule Reference	LFA Designation	USBE Designation	Grades 9-12 Allocation SFY2024 %
<b>Administrative</b>	53F-2-311(3)(a)	R277-911-5	WPU Allocation	Base	3%
<b>High School</b>	53F-2-311(3)(b)	R277-911-6	WPU Allocation	Base	13%
<b>Technical Centers</b>	53F-2-311(3)(c)	R277-911-7	WPU Allocation	Base	1%
<b>Summer Agriculture</b>	53F-2-311(3)(d)	R277-911-10	WPU Allocation	Other CTE	3%
<b>Skill Certification/Competency</b>	53F-2-311(2)(c)	R277-911-8	Skills Certification Allocation	Other CTE	8%
<b>Added Cost (ADM)</b>	53F-2-311(4)(a)	R277-911-12	Per Student Allocation	Plus (ADM) or Added Cost Funds	70%
<b>CTSO</b>	53F-2-311(4)(c)	R277-911-9	Carve-out*	Other CTE	1%

*\*Other carve-outs that apply to student populations broader than 9-12 include WBL, CCA, and School Counseling (R2777-911-11). The CTSO and CCA carve-outs were eliminated in the 2025 General Session.*

LEAs meeting criteria in law to implement an approved CTE program are eligible to receive allocations of CTE Add-on funds through formulas outlined in Utah Code 53F-2-311 and Board Rule R277-911, after having met maintenance of effort (MOE) requirements. Allocations to LEAs, and expenditures by LEAs, must also be tracked, reported, and evaluated separately, adding layers of complexity.

Finally, as noted in the table above LFA and USBE designations for funding sources are different, which is confusing when discussing the funds.

(ii) *Administrative*

<b>SFY2024 Allocation:</b>	Admin	<b>3,595,200</b>	3%
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LEAs are eligible for CTE Add-on: Administrative (Admin) WPUs as outlined in the following table. The LEAs allocation is a product of the WPUs assigned and the dollar value of the WPU established by the State Legislature.

<b>District or Charter Type</b>	<b>WPUs Assigned</b>	<b>Requirements</b>
<b>1 school district</b>	20	One-half time CTE director
<b>School district that consolidates with <math>\geq 1</math> other school district(s)</b>	25	Full-time CTE director MOU between LEA and USBE
<b>Small school district with only necessarily existent small high schools</b>	10	CTE director handles part-time program administration
<b>Charter school that serves as fiscal agent for 10-15 other charter schools</b>	Serving 10 charter schools: 25 WPUs Serving 11-15 charter schools: 25 WPUs + 5 additional WPUs for each additional charter school up to a maximum of 50 WPUs	Full-time CTE director MOU between LEA and USBE

(iii) *High School*

<b>SFY2024 Allocation:</b>	High School	<b>14,209,600</b>	13%
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LEAs are eligible for CTE Add-on: High School WPUs at different levels based on the quantity of available CTE clusters, CTE pathways, CTE courses, and CTSOs offered as outlined in the table below. LEAs choosing to implement approved CTE programs and CTE courses delivered through technical centers are not eligible for CTE Add-on: High School funding. Additionally, only one alternative high school per LEA may qualify for these funds.

<b>WPU Allocation to LEA</b>	<b>CTE Cluster Areas Offered</b>	<b>CTE Pathways Offered (Concentrator)</b>	<b>CTE Pathways Offered (Completer)</b>	<b>State-Approved CTE Courses</b>	<b>CTSOs Offered*</b>
<b>10 WPUs</b>	2	2	1	6	1
<b>15 WPUs</b>	3	3	1	9	1
<b>20 WPUs</b>	4	4	2	12	2
<b>25 WPUs</b>	5	5	3	15	3

\*If an LEA receives federal Perkins V funding, CTSO offerings must align with the CTE pathways provided (Perkins V, section 135(b)(5)(O)).

*(iv) Technical Center*

<b>SFY2024 Allocation:</b>	Tech Center	<b>1,540,800</b>	1%
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School districts operating a school district technical (tech) center as part of their implementation of approved CTE programs must meet the following criteria to receive CTE Add-on: Technical Center WPUs. The school district must:

- Have at least one facility as the designated district tech center that is not an existing high school
  - A district with 18,000 or more students (grades 9-12) may qualify for up to two district tech center locations.
- Employ at least one full-time CTE administrator for the center and a district CTE director
  - Board Rule R277-911 (effective August 7, 2017, and superseded on December 22, 2022) only required a full-time CTE administrator.
- Prevent ‘unwarranted duplication’ of CTE courses already offered by existing high schools and higher education institutions the district has partnered with
- Centralize high-cost programs in the school district tech center
- Submit verification that all requirements in Board Rule R277-911-7 have been met annually and as requested by the Superintendent

Dependent on school district size, the school district must also comply with the minimum requirements below.

LEA Type	WPUs Received	Minimum students enrolled in tech center (grades 9-12)	Minimum CTE cluster areas offered	Minimum CTE concentrator and completer course offerings*
<b>School district</b>	40	400	5	15
<b>Rural &amp; necessarily small schools</b>	40	300	4	12

\*Board Rule R277-911 (effective August 7, 2017, and superseded on December 22, 2022) did not require these state-approved courses to be CTE concentrator and completer courses.

*(v) Summer Agriculture*

<b>SFY2024 Allocation:</b>	Summer Ag	<b>3,073,040</b>	3%
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Qualifying summer agriculture (summer ag) programs at LEAs are eligible for five CTE Add-on: Summer Agriculture WPUs. An LEA with a summer ag program with both an educator and an approved college intern may qualify for seven WPUs. A qualifying program requires, among other criteria:

- Educators hold a valid Utah teaching license and an endorsement in agriculture, and work a minimum of 360 hours towards the program,
- Minimum enrollment of 35 students, and
- Creation of a weekly schedule and monthly report outlining accomplishments for the program.

*(vi) Skill Certification*

<b>SFY2024 Allocation:</b>	Skill Certification	<b>9,141,057</b>	8%
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Funding for LEAs implementing approved CTE programs based on performance measures like placement and competency attainment is limited to no more than 20% of the total CTE Add-on appropriation. The USBE CTE Section, in coordination with LEA CTE directors, has historically determined the total amount from the CTE Add-on appropriation allocated for skill certification; however, the allocated amount has remained approximately the same since SFY2020 (i.e., as far back as the audit reviewed).

To receive CTE Add-on: Skill Certification funding, an LEA with approved CTE programs must show that their students have demonstrated mastery of established standards for the CTE program through earning authorized certificates.

Allocations to LEAs are then determined by the USBE as follows:

- 1) Determine the total number of weighted skill certification points earned statewide,
- 2) Calculate each LEA's proportion of the total weighted skill certification points earned, then
- 3) Multiply each LEA's proportion (i.e., percentage) by the total CTE Add-on: Skill Certification funding allotment to arrive at each LEAs' allocated amount.

In SFY2024, LEAs received approximately \$147 per weighted skill certification point. The majority (75%) of skill certificates that generated funding were worth half a point or approximately \$74. The total number of weighted skill certification points—and thus the value per point—vary by year and drive funding in the following year.

*(vii) Added Cost or ADM*

<b>SFY2024 Allocation:</b>	Added Cost (ADM)	<b>75,121,397</b>	70%
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An LEA may be eligible for CTE Add-on: Added Cost funding if funds remain after the other allocations have been made. Added Cost funding is calculated using the LEA's prior year's grades 9-12 aggregate CTE average daily membership (ADM) in approved CTE programs. This number is then compared to the statewide CTE ADM to determine the LEA's proportionate amount of added cost funding. LEAs that experience CTE membership growth from between 1% to 10% from the LEA's previous CTE ADM qualify for a growth factor. A visual of the formula is:

$$\text{LEA CTE Add-on} = \text{Remaining Funds} \times \frac{\text{LEA's CTE ADM}}{\text{Statewide CTE ADM}} \times \text{LEA's Growth Factor}$$

The only expenditures for which LEAs may use CTE Add-on: Added Cost funding are listed below:

- Instructional and approved CTE program materials and supplies
- Equipment necessary to the approved CTE program above and beyond equipment provided to non-CTE classrooms
- CTE instructor salaries

- Contracted services for equipment service and specialized program needs
- Professional expenses for CTE-related professional learning, professional organizations, and CTSOs

LEAs that accept CTE Add-on: Added Cost funds are also required to maintain records to accurately demonstrate student attendance, as well as certain data fields such as CTE courses information, enrollment, membership, and educators' information.

(viii) *CTE Add-on Carve-outs*

Historically, CTE Add-on included carve-outs for the following:

- Work-based Learning (WBL)
- College & Career Awareness (CCA)
- Student Leadership Organizations (CTSO)
- School Counseling (Comprehensive Guidance)

Carve-outs for CCA and CTSO were eliminated in the 2025 Legislative Session, effective beginning with state fiscal year 2026. An example of an existing carve-out is provided below.

(a) Work-based Learning

LEAs are eligible for K-12 Work-based Learning (WBL) funding if they comply with all requirements of Board Rule R277-915, including completion of an annual funding application with assurances that they meet WBL standards. WBL funds are not limited to grades 9-12.

Funding allocations are comprised of the base amount shown in the table below, which is determined "by the Superintendent (R277-915-4(3)(a)) and an additional allocation proportional to the LEA's prior school year's October 1 headcount in comparison to all other LEAs implementing approved CTE programs.

K-12 Enrollment Count	WBL Base Funds
≤2,000	6,000
2,001 – 10,000	15,000
10,001 – 20,000	30,000
20,001 – 50,000	45,000
≥50,001	60,000

The requirement for an LEA to provide an equal match—in funds—for state appropriated WBL funds was included in Board Rule R277-915-4, effective February 7, 2017. The USBE began monitoring WBL transactions at that time along with other fiscal monitoring to consider if all funds were being used appropriately but the USBE did not establish monitoring of the full WBL match requirement until SFY2025; WBL match requirements for SFY2024 were reviewed during SFY2025. The monitoring that was conducted for SFY2024 in SFY2025 identified issues with LEA reporting and USBE monitoring; new procedures are now being drafted.

The USBE review of SFY2024 in SFY2025 looked at the full WBL match and identified that 18 of 42 (43%) LEAs that received WBL funds did not have a match that could be verified using Schedule C. Those LEAs were required to submit additional documentation to show compliance with the match requirement, requiring more time and effort from USBE and LEA staff. As of October 3, 2025, USBE staff were still reviewing the submitted documentation.

## 2. System Standards and Accountability

### (i) Career and Technical Education

<b>SFY2024 Appropriation:</b>	Career and Technical Education	<b>19,965,200</b>
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Funds in this line item are appropriated to the USBE for state level administration of CTE, particularly specific to state-restricted CTE appropriations and support of the federal Perkins V grant. Several areas of this report outline roles and responsibilities of the USBE CTE Section.

### (ii) Catalyst Center

<b>SFY2026 Appropriation:</b>	Catalyst Center	<b>65,250,000</b>
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In the 2025 General Legislative Session, the State Legislature passed HB447 Statewide Catalyst Campus Model, which created a grant program overseen by the USBE to help LEAs create or expand catalyst centers that provide profession-based learning experiences through partnerships with local industry, businesses, and community organizations (53E-3-507.1) effective July 1, 2025.

According to the COBI, *“The program allows for multi-year grants and capital expenditures. Grant funds may be used to establish or expand a catalyst center, support innovative programming, address gaps in high-demand, high-skill career pathways, and improve outcomes for secondary students. It requires that funded programs align with labor market needs, LEA strategic plans, and state career and technical education (CTE) goals. The program directs Talent Ready Utah and the Utah Leading through Effective, Actionable, and Dynamic Education (ULEAD) to develop a marketing campaign for the program. It exempts certain individuals from educator licensing requirements and establishes new requirements related to art and fine arts credits.”*

### (iii) First Credential

<b>SFY2026 Appropriation:</b>	First Credential	<b>29,800,000</b>
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In the 2025 General Legislative Session, the State Legislature passed HB260, which repealed the PRIME program (53E-10-309) and created the First Credential program (53E-10-310) effective July 1, 2025.

#### (a) PRIME

The PRIME program included a scholarship to be used at a USHE entity or an accredited private, nonprofit college or university in Utah, with eligibility based on students:

- Earning six concurrent enrollment credits,
- Earning an industry certification or institutional certification (e.g., YouScience Certificate), and
- Having a plan for college and career readiness on file.

(b) First Credential

The First Credential program also includes a scholarship for students to be used at a USHE entity or an accredited private, nonprofit college or university in Utah. Students have multiple avenues to become eligible for this scholarship, including:

- Completing specified CE courses,
- Completing 300 hours of a youth apprenticeship program,
- Completing a technical college certificate,
- Completing a CTE pathway, or
- Earning an industry-recognized credential included on a master credential list maintained by the USBE.

The introduction and development of the First Credential program is anticipated to increase LEA emphasis on industry certificates compared to YouScience skill certificates in the future.

**3. MSP Categorical Administration**

The MSP Categorical Administration includes administrative components of CTE related line items and programs. Each program is summarized below.

*(i) Comprehensive Guidance*

<b>SFY2024 Appropriation:</b>	CTE Comprehensive Guidance	<b>287,900</b>
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The COBI indicates this line item includes the funding for the administrative costs of the CTE Comprehensive Guidance program, which is associated with CTE Add-on. Comprehensive Guidance refers to school counseling for college and career awareness.

At the October 14, 2025, Public Education Appropriations Committee meeting, the Legislative Fiscal Analysts recommended this funding be moved from a CTE-related line item to a new, non-CTE line item “College and Career Awareness.”

*(ii) CTE Online Assessments*

<b>SFY2024 Appropriation:</b>	CTE Online Assessments	<b>589,300</b>
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The COBI indicates this line item provides funding for administrative costs associated with CTE student online assessments. Specifically, students enrolled in approved CTE courses may earn industry-recognized credentials that reflect the skills they have gained, which are administered (i.e., managing the credentialing process) using CTE Online Assessment funds. Funds from this line item are distributed to LEAs.

*(iii) CTE Student Leadership Organizations*

<b>SFY2024 Appropriation:</b>	CTE Student Organizations	<b>1,010,900</b>
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The COBI indicates this line item provides funding for administrative costs associated with career and technical student organizations (CTSO).

While the carve-out for CTSOs in the CTE Add-on was eliminated in the 2025 Legislative Session, the administrative costs in the MSP Categorical Administration line item are currently still included.

See **I.F.5 Career and Technical Student Organizations** for additional information on CTSOs.

#### **4. Hospitality and Tourism Management Education Account**

<b>SFY2024 Appropriation:</b>	Hospitality and Tourism Management	<b>650,000</b>
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The COBI provides this overview: *“Created during the 2017 General Session, the Hospitality and Tourism Management Career and Technical Education Pilot Program is to provide instruction for students in ninth through twelfth grades and for [LEAs] to offer high school students the information and skills required for operational level employee positions in hospitality and tourism management including hospitality soft skills, operational areas of the hospitality industry, sales and marketing, safety and security, and the requisite leadership and managerial responsibilities.”*

The State Board is required (53E-3-515 and 53E-1-203) to report specific information to the State Legislature regarding this pilot program as part of the Superintendent's Annual Report (SAR). The 2025 SAR includes the following required information:

*“For the 2023-2024 school year, the total number of LEAs participating in Hospitality & Tourism pathways is 20, which represents 39 high schools. The total number of students participating in this pathway in school year 2023-2024 is 1,494.”*

A Hospitality and Tourism CTE cluster and CTE pathway are also funded with CTE Add-on funding.

#### **5. Contracted Grants and Initiatives**

##### *(i) ProStart Culinary Arts*

<b>SFY2024 Appropriation:</b>	ProStart Culinary Arts	<b>521,500</b>
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ProStart is a culinary arts grant program offered by a specific entity who provides services to LEAs that opt into its program; the USBE must monitor the grant for accountability of performance and use of funds. ProStart was reviewed by the Office of the State Auditor in SFY2020, which review recommended the Board complete an internal audit due to identified risks. Both reports are linked in **Appendix D – Criteria and Online Resources**.

Other CTE-related culinary arts programs are funded by the CTE Add-on appropriation and as such are managed by LEAs.

##### *(ii) IT Academy*

<b>SFY2024 Appropriation:</b>	IT Academy	<b>500,000</b>
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Utah Code 53E-3-506 requires the Board to “provide for an educational program on the use of information technology, which shall be offered by high schools.” According to the COBI, various

Microsoft resources with certifications were purchased to fulfill this requirement. However, as new or additional certifications from other vendors (e.g., Adobe) are now also available, in the October 14, 2025, Public Education Appropriations Committee meeting the legislative fiscal analysts recommended to *“Withhold funding [for this program] from the base budget and maintain the ongoing funding within the subcommittee’s allocation to further evaluate and prioritize with the 2026 General Session funding items.”*

## 6. Agriculture – DNR Commissioner’s Office

<b>SFY2024 Appropriation:</b>	DNR Commissioner’s Office	<b>485,500</b>
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For SFY2024-SFY2026 the State Legislature appropriated the Utah Department of Agriculture & Food (UDAF) approximately \$500,000 each year in one-time funds to be used to cover the costs of student participation in the CTSO Future Farmers of America or FFA. Participation includes membership, work-based learning, and experiences. These funds were passed through directly to the state-level CTSO (FFA), which is administered by Utah State University; the USBE does not provide oversight of these funds or related-student data privacy.

Total FFA student membership from SFY2022-SFY2025 was:

SFY	Student Membership Count
2022	5,341
2023	5,718
2024	17,190
2025	17,494

## C. Allocation of CTE Add-on Funds

All LEAs can qualify to receive CTE Add-on funds; however, the amount of funding available to LEAs varies depending on the type of LEA (i.e., charter vs. district), size of LEA, consortia, programs, etc. Factors that may impact an LEA’s choice and ability to pursue CTE Add-on funds may include the LEA’s personnel capacity, resources, and/or priorities.

### 1. LEAs and Allocations

For SY2020-SFY2024, there were 96 LEAs that had student enrollment in grades 9, 10, 11, and/or 12. The table below shows the number of those LEAs that implemented an approved CTE program and received an allocation of CTE Add-on funds for the respective state fiscal year.

	<b>SFY2020</b>	<b>SFY2021</b>	<b>SFY2022</b>	<b>SFY2023</b>	<b>SFY2024</b>
<b>Total LEAs</b>	<b>96</b>	<b>96</b>	<b>96</b>	<b>96</b>	<b>96</b>
<b>Did not receive an allocation</b>	35	35	35	34	33
<b>Received an allocation</b>	61	61	61	62	63
<b>% Receiving an allocation</b>	64%	64%	64%	65%	66%

The table reflects a small (2%) increase in the number of LEAs receiving an allocation from SFY2020-SFY2024. It also reflects that 33 LEAs (34%) in SY2024 did not receive an allocation.

- One of these LEAs implemented an approved CTE program but did not receive a state allocation due to local revenue amounts generated (i.e., recapture).
- Of the remaining 32 LEAs that did not receive an allocation because they did not implement an approved CTE program, 100% were charter schools and enrolled fewer than 4,000 students annually. Of the 32, 10 (31%) only served grade 9.

The table below provides further detail about the CTE Add-on areas for which LEAs received allocations in state fiscal year 2024, if the LEA received an allocation.

Statutory Allocations	Admin	High School	Tech Center	Summer Ag	Skills Certification	CTSOs	Added Cost
<b># LEA Recipients</b>	40**	62	8	33	61	63	63
<b>Total Potential LEA Recipients</b>	96	96	41*	96	96	96	96
<b>% of Total</b>	42%	65%	20%	34%	64%	66%	66%

\*Only applicable for school districts.

\*\*One charter school serves as fiscal agent for 14 other charter schools in 2024 per R277-911-5(6); which are not reflected within the count.

The table shows the percentage of LEAs receiving an allocation:

- More than 60% of eligible LEAs offering an approved CTE program received allocations in the areas of Added Cost (ADM), High School, CTSO, and Skills Certification, and
- Fewer than 50% of eligible LEAs offering an approved CTE program received allocations in the areas of Administrative, Tech Center and Summer Ag.

(i) *Transparency*

(a) Ongoing Allocation Documentation: Totals

Published totals on the Ongoing Allocation spreadsheets for SFY2024, which was prepared by the USBE CTE Section, were inaccurate. The published document included dollar amounts for an LEA that did not receive funding because they were in recapture for the SFY. This means that local taxes are greater than allocated Minimum School Program (MSP) dollars; thus, the LEA forgoes this MSP funding (i.e., CTE Add-on funding is part of MSP funding) and it is redistributed to other eligible LEAs.

A similar issue was identified in SFY2023 Allocation document published to the USBE's website, as well as an additional issue with allocations to two other LEAs. Though not reflected in the published documents, the allocated funds for the LEA in recapture that could not receive the allocation were instead allocated to two other LEAs to correct a prior year (i.e., SFY2022) allocation miscalculation based on underreported membership. The miscalculation error could not be corrected in the same year it was affected, because the underreported membership was reportedly identified too late in that year.

Inaccurate totals in allocation documents prompt concerns regarding transparency. No indication is made within the allocation document that two LEAs received additional funding to rectify past issues. Further, no indication is made that one LEA did not qualify to receive funds and that these funds were distributed to other LEAs across the state.

(b) Ongoing Allocation Documentation: Funding Basis

Both skill certification and CTSO funding are derived proportional to statewide totals:

- For skill certificates, the LEA's accumulation of points (in proportion to total statewide points) drives funding.
- For CTSO funding, the LEA's total number of CTSO members (in proportion to total statewide membership) drives funding.

Neither category is WPU-driven; however, in the ongoing allocation spreadsheets, WPUs are listed. This presents an issue with transparent reporting when considering criteria in Board Rule as it is not initially clear from the spreadsheet that WPUs do not drive funding for these funding streams. However, there is also a separate funding document posted to the USBE CTE Section's website that demonstrates the detail in the calculation without WPUs.

The USBE CTE Section stated that WPUs are listed for these funding streams as a byproduct of USBE school finance reporting. The USBE CTE Section sends funding information to school finance, who reports by WPU. To maintain consistency, WPU amounts are reported on CTE ongoing allocation spreadsheets as well.

## 2. Allocation Amounts and Percentages

Allocation percentages in each CTE Add-on Program Detail Area remained roughly the same from SFY2020 to SFY2024, as shown in the table below.

Grades 9-12 CTE Add-on Program Detail Area	SFY2020	% of Total	SFY2024	% of Total
Added Cost (ADM)	61,166,116	70%	75,121,397	70%
High School	11,108,140	13%	14,209,600	13%
Skill Certification	7,360,766	8%	9,141,057	8%
Admin	3,019,860	3%	3,595,200	3%
Summer Ag	2,419,420	3%	3,073,040	3%
Tech Center	1,059,600	1%	1,540,800	1%
CTSO	1,010,359	1%	1,252,200	1%
<b>Total Grades 9 - 12</b>	<b>87,144,261</b>		<b>107,933,294</b>	

CTE Add-on funding is only available for LEAs who choose to implement approved CTE programs and, based on the above, the majority of the funding is awarded based on student membership in CTE courses, not student proficiency, quality or quantity of CTE programs, or administrative costs.

*(i) Allocation Dollars Per Student*

A number of analyses in the audit included LEA size as a component. For context, auditors categorized LEAs in the following size groups, based on student fall enrollment in grades 9-12:

LEA Size	
<b>Large</b>	(> 4,000)
<b>Medium</b>	(500 > < 3,999)
<b>Small</b>	(< 499)

A review of CTE Add-on allocations per student in grades 9-12 for SFY2020-SFY2024 based on LEA type and LEA size shows that:

- Allocations per student at charter schools increased 45% (from \$410 to \$594).
- Allocations per student for school districts increased 17% (from \$555 to \$648).
- Small school districts receive the largest allocation per student each year.
- Medium charter schools received the smallest allocation per student for four of the five years. However, medium charter schools also had the largest increase in allocation per student from SFY2020-SFY2024 at 57%.

In SFY2024, the difference between the small school districts, which receive the largest allocation and medium charter schools, which receive the smallest allocation, was \$981 per student. Additional details are shown in the table below.

**Dollars Per Student by LEA Type-Size and SFY**

LEA Type-Size	2020	2021	2022	2023	2024	Change from 2020 to 2024
<b>Charter</b>	<b>410</b>	<b>545</b>	<b>578</b>	<b>556</b>	<b>594</b>	<b>45%</b>
<b>Medium</b>	365	543	578	550	571	57%
<b>Small</b>	471	548	579	562	617	31%
<b>District</b>	<b>555</b>	<b>586</b>	<b>586</b>	<b>617</b>	<b>648</b>	<b>17%</b>
<b>Large</b>	530	557	550	579	614	16%
<b>Medium</b>	642	693	732	775	780	21%
<b>Small</b>	1,245	1,342	1,492	1,486	1,552	25%

Specific to the 63 LEAs which received an allocation of funds for one or more CTE Add-on area for SFY2024, the following was identified:

- School districts received a larger average dollar allocation per student for each CTE Add-on Program Detail Area except for the Admin and High School areas.
- Small LEAs, both school districts and charter schools, received larger average per student allocations for the High School area; small districts received \$449 on average per student and small charter schools received \$315.
- Small school districts received the largest average allocation per student in every CTE Add-on Program Detail Area except for the Tech Center and Skill Certificate areas.

Additional details are shown in the table below.

#### Average Dollars per Student for SFY2024

LEA Type- Size	Added Cost	Admin	High School	Tech Center	Summer Ag	CTSO	Skill Certification
<b>Charter</b>	<b>296</b>	<b>30</b>	<b>237</b>	-	-	<b>6</b>	<b>25</b>
<b>Medium</b>	314	*	158	-	-	5	34
<b>Small</b>	278	*	315	-	-	7	16
<b>District</b>	<b>456</b>	<b>21</b>	<b>78</b>	<b>10</b>	<b>19</b>	<b>8</b>	<b>56</b>
<b>Large</b>	454	9	61	10	15	7	58
<b>Medium</b>	457	74	150	9	37	9	43
<b>Small</b>	613	314	449	-	108	20	48

*\*One of the charter recipients of administrative WPU is a fiscal agent for a consortium of charters. This consortium is inclusive of both medium and small LEAs that are beneficiaries of administrative WPU funds but do not receive them directly. Therefore, these numbers were excluded and only administrative dollars per student by all charters (regardless of LEA size) were included.*

#### D. Expenditure of CTE Funds

LEA reporting of financial data is required to be 1) compliant with government generally accepted accounting standards (i.e., GASB GAAP) and 2) consistent with the chart of accounts (COA) prescribed by the USBE (R277-113-5(9)(b)(iv)).

Within the prescribed chart of accounts, LEAs have some latitude under GASB GAAP as to how they account for certain funds (e.g., earned revenue vs unearned revenue). Accounting for funds is also subject to annual audit by a certified public accountant or accounting firm, which may impact how an LEA accounts for certain funds. Thus, the quality of data for purposes of cross-LEA comparisons as explained below is somewhat questionable given LEAs track and report funding differently, see examples in **II.D.2 LEA Accounting for CTE Funds** below.

##### 1. Schedule C

Analyses of CTE funds described below were performed using Schedule C information, which is uploaded by LEAs to the Utah Public Education Financial Systems (UPEFs) and posted on the USBE's website.

Schedule C is part of the Annual Program Report (APR), which includes specific financial data by LEA and by major program, which major program in this case is CTE. The USBE CTE Section collaborates with the USBE Financial Operations Section to determine program accounting codes specific to CTE.

The specific financial data on Schedule C does not include asset nor liability information; however, it does include the following:

- Beginning Balance (i.e., unspent funds from prior years)
- Revenues (i.e., source of funds)
  - Designated in local, state, and federal categories and within those categories as unrestricted, restricted, or other.

- Restricted designations are not generally specific to a funding source and as such may include funds from more than one restricted funding source.
- Expenditures (i.e., use of funds)
  - Designated by expense, or object, category (e.g., salaries, equipment, supplies).
  - Expenditures are not designated by source of funds.
- Other Financing Uses (Sources) (i.e., transfers in or out)
  - This information is shown in one column; thus, the amount is net (i.e., combined) if there are funds in both Other Financing Uses and Other Financing Sources.

An LEA must include the specific financial data above for each area applicable to them under the CTE-specific program code in the chart of accounts. See **Appendix C, CTE Lists** for a full list of program codes. Thus, Schedule C includes:

- Separate detail schedules with specific financial data for each CTE-specific program code (i.e., up to 17 different CTE-specific program codes for SFY2026), and
- A summary schedule aggregating all the data from the detail schedules. The summary schedule is called: The APR Summary Report – Schedule C.

## 2. LEA Accounting for CTE Funds

### *(i) State-Restricted CTE Funds*

As noted, the Schedule C includes reporting of state-restricted revenue. While state-restricted CTE revenue is not limited to only CTE Add-on funds, it is likely the primary funding source being reported given the information below.

Sixty-three LEAs received a CTE state allocation in 2024. For these LEAs SFY2024:

- 16 LEAs (25%) reported a higher amount in their restricted state revenue account on Schedule C than their published CTE Add-on state allocation from the USBE.
- 26 LEAs (41%) reported a lower amount in their restricted state revenue account on Schedule C than their published CTE Add-on state allocation from the USBE.
- 21 (33%) reported the same amount in their restricted state revenue account on Schedule C and their published CTE Add-on state allocation from the USBE.

Higher or lower amounts may result for various reasons, including an LEA that treats restricted state revenue as unearned revenue (see below for further explanation) or an LEA that includes more than one restricted state revenue source when reporting.

### *(ii) Yearend Balances*

LEA program accounting records indicate:

- In SFY2023, of 63 LEAs implementing approved CTE programs, 18 (29%) LEAs had a remaining yearend balance on Schedule C after accounting for expenditures and transfers.
- In SFY2024, of 64 LEAs implementing approved CTE programs, 17 (27%) LEAs had a remaining yearend balance on Schedule C after accounting for expenditures and transfers).
- 17 of 63 LEAs (27%) had remaining yearend balances in both years.

The above is likely not inclusive of LEAs that chose to account for funds received as unearned revenue, which is a liability account for financial statement purposes that is not included on the Schedule C.

*(iii) Unearned Revenue*

From inquiry with three LEAs in the sample (see **Appendix A: Scope, Objective, and Methodology** for sample methodology) specific to state-restricted CTE funds, it is clear there are variations in accounting methods for recording the restricted state CTE allocations they receive from the USBE. Some LEAs record the revenue as earned revenue and others record the revenue as unearned revenue until it meets requirements to be recognized as earned revenue.

- Recording funds as earned revenue may result in fund balances, meaning the balance of funds not spent in a given year. These funds would also show as a beginning balance (i.e., carryforward) on the Schedule C the next fiscal year.
- Recording funds as unearned revenue means the funds are initially accounted for as a liability on the LEAs general ledger, until the revenue is recognized as earned. Unearned revenue does not result in a fund balance and as noted above, it is not reflected on the Schedule C.

For example:

- One LEA does not use the unearned revenue account and records state allocations as revenues when received,
- Another LEA indicated they may move recorded (earned) revenue to unearned revenue at year-end, and
- Another LEA that was not recording funds as unearned revenue is changing their accounting method to record state allocated funds as unearned revenue when received based on discussion with their external auditor. This change will likely require the LEA to restate its prior year financial statements.

*(iv) Budgetary Flexibility*

Budgetary flexibility affords LEAs an opportunity. Legislative intent for budgetary flexibility, as stated in Utah Code 53F-2-209 is that an *“LEA may use up to 35% of the LEA’s state restricted funding for each formula-based program to flexibly and without restriction respond to changing circumstances and student needs.”* Budgetary flexibility must also be in accordance with Board Rule R277-113-11, which indicates using the Board approved chart of accounts when transferring and using funds for budgetary flexibility.

As CTE Add-on is a formula-based program, it is subject to the budgetary flexibility opportunity. In SFY2024, two of 156 LEAs (1%) utilized the required LEA budgetary flexibility revenue code to transfer out funds from restricted state CTE funding. According to USBE data:

- LEA 1
  - Transferred out approximately \$72K (22%) of restricted state CTE funding,
  - Did not transfer funds from any other source, and
  - Spent the full transferred amount on educator salaries and benefits; and
- LEA 2
  - Transferred out approximately \$4.6 million (34%) of state-restricted CTE funding,
  - Transferred out state-restricted funding in several other programs as well—the total amounts transferred out from various programs totaling approximately \$15.5 million, and
  - Spent approximately \$535K (3%) of the total funds transferred out (i.e., could have previously been state-restricted CTE funds or not) on athletic coaches salaries and

benefits; the remainder of the funds transferred out either were not spent in SFY2024 or were not coded to the required program.

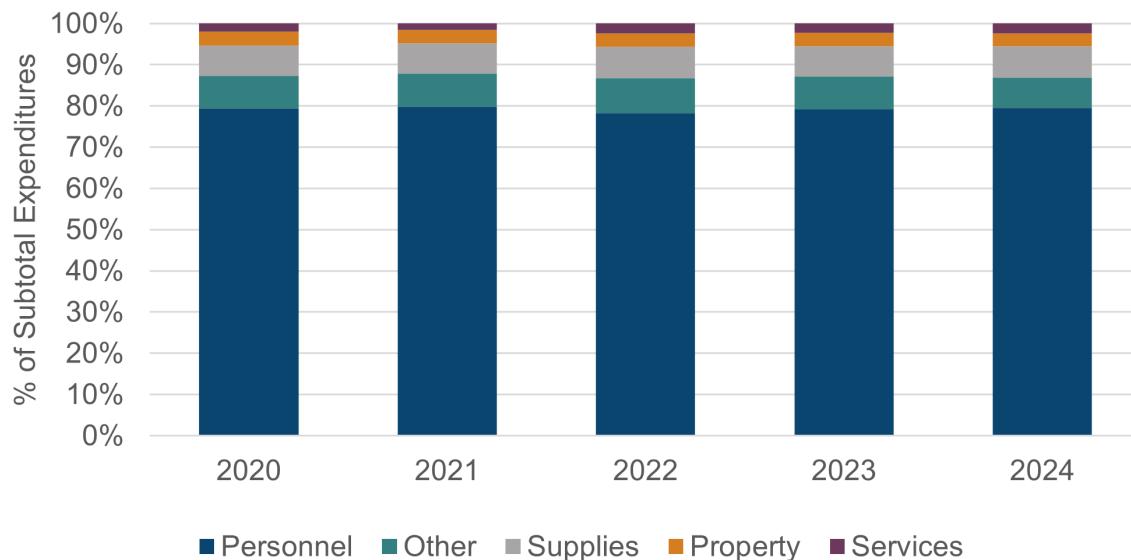
Additionally, a review of general ledgers for a sample of 18 LEAs reflected two (11%) LEAs that did not use budgetary flexibility chart of accounts coding accurately in SFY2024.

### 3. LEAs and CTE Expenditures

Of the 96 LEAs with grades 9-12 enrollment, 64 LEAs implemented approved CTE programs in SFY2024. Based on Schedule C data, an average of \$1,362 was spent per student. In contrast, only one (3%) of the 32 LEAs that chose not to implement approved CTE programs in SFY2024—all charter schools—reported CTE expenditures on Schedule C. That LEA expended an average of \$654 per student in SFY2024. It is likely the remaining 31 LEAs utilized funds not subject to the CTE-specific chart of accounts program codes to cover any CTE-related expenditures.

As shown in the chart below, from SFY2020 through SFY2024 78% to 80% of all reported CTE expenditures were for personnel services (i.e., salaries and benefits). The sum of other CTE expenditures combined (supplies, property, services, and other) ranged from 20% to 22%.

**Subtotal CTE Expenditures by Category**  
SY2020-SY2024



Based on the above, the additional costs of CTE are not primarily the cost of equipment, supplies, etc., but personnel costs, which are due in part to an increase in CTE courses (see **V.B CTE Courses Offered**) in an attempt to personalize education and meet new and emerging economic needs. Educator salary increases may also be a contributing factor.

#### *(i) CTE Expenditures per Student*

When CTE expenditures were examined on a per student basis, trends which mirror allocation trends were identified. For example, in SFY2024, school district expenditures per student were \$1,374 compared to charter school expenditures per student of \$681.

Small school districts had the highest expenditure per student every year, increasing more than 20% from \$2,095 per student in SFY2020 to \$2,508 per student in SFY2024. In contrast, small charter schools spent the least per student every year, which in SFY2024 was \$577 spent per student.

CTE expenditures per student increased from SFY2020-SFY2024 across all LEA types and sizes, but the largest increases were seen in charter schools, with student expenditures at medium charter schools increasing by 89% and small charter schools increasing by 149%.

## **E. Maintenance of Effort and Match**

Federal and state-restricted CTE funding has MOE and match requirements.

According to the 2025 SAR, *“LEAs are required to expend an amount equivalent to the regular WPU for students in approved CTE programs [R277-911-4]. For [S]FY 2024, the budgeted minimum qualifying [statewide] expenditure for this maintenance of effort (MOE) is calculated to be \$122,584,685.”*

This audit did not analyze federal nor state MOE or match requirements to consider compliance. Federal MOE and match is subject to audit by the Office of the State Auditor when Perkins V is audited as part of the State of Utah Single Audit.

## **F. Financial Summary**

CTE is funded from various sources, including Federal and state; LEAs may also choose to contribute funding from local sources. State appropriations for CTE are through several line items and programs, each of which has separate requirements or stipulations in law and each of which requires separate tracking and financial reporting.

The largest CTE-related state appropriation is CTE Add-on, which is also currently split further into several Program Detail Areas. These Program Detail Areas also have separate financial and compliance requirements.

The administrative effort to facilitate the number of CTE line items and line-item requirements across a multitude of LEAs, systems, and students—while also considering federal and state match and maintenance of effort—is exponential. Furthermore, the need for staffing increases when there is a lack of effective data systems (see **IV. Data Reliability (Non-Financial)**) and when there are weaknesses in the internal control system (see **III. Policy**).

Line-item funding also reflects:

- Redundancy in funding some industry sectors individually when they may also be funded as part of CTE Add-on (i.e., ProStart Culinary Arts, IT Academy, Hospitality and Tourism).
- Redundancy in funding competency attainment (i.e., CTE Add-on: Skill Certification and First Credential)
- Redundancy in funding one CTSO individually (i.e., FFA [through DNR]), when it is also funded in another other line item similar to other CTSOs.
- Small appropriations relative to the state and local administrative burden for some line items (i.e., ProStart Culinary Arts, IT Academy, Hospitality and Tourism), particularly given the number of potentially eligible LEAs, schools, and students.

While redundancy may be included to ensure emphasis or nuance, the current design and implementation of CTE funding seems somewhat counter to efforts of lawmakers and Board members to alleviate administrative burden and waste within public education. See **VII.E Excess and Waste.**

Additionally, the audit found the following that may also evidence waste due to inefficient or ineffective practices, systems, or controls:

- A lack of consistency in program reporting by LEAs that obscures statewide analysis of use of funds,
- A potential opportunity, as evidenced by LEA yearend balances on the Schedule C, to more comprehensively support students by improving budgeting of CTE-related funds at the program level at the beginning of a fiscal year, improving analysis of use of funds throughout the year, or using budgetary flexibility, and
- A lack of transparency to lawmakers and the public regarding CTE funding.

### III. Policy

#### A. CTE Policy and System Alignment

The following CTE cluster, CTE pathway, and CTE course related laws, guidance, and system programming are not aligned and the relationship between them in achieving the objective of CTE is unclear.

- R277-700-6(16) CTE unit of credit areas for graduation
- R277-914-2(2) CTE programs of study
- CTE clusters and CTE pathways approved annually by the Board
- Chart of Accounts: CTE Program Codes (see **II.D Expenditure of CTE Funds**)
- CACTUS CTE Course Categories (see **III.C.3 CTE Course Lists and Courses**)

#### B. Board Rule

##### 1. Defined Terms

While completing a comprehensive review of Board Rule R277-911 *Secondary Career and Technical Education*, Board Rule R277-914 *Career and Technical Student Organizations*, and Board Rule R277-915 *Work-based Learning Programs*, we identified concerns related to defined terms and provisions.

- Defined terms are confusing. For example:
  - “Added instructional costs,” “add-on funds” and “CTE Add-on funds”: Three distinct terms that all share a single definition; it appears that the Board Rule is trying to define “add.”
  - As defined in Board Rule R277-911-2, “program” means “a combination of CTE courses within a pathway and cluster...”; however, the term is used repeatedly in different contexts. For example, program can be found in “CTE program,” “Approved program,” “state program standards,” or “program of study”. A program consists of CTE courses within a CTE pathway, and a CTE pathway consists of CTE courses within an approved CTE program. Approved CTE programs are approved by the Board (R277-911-3 (1)), but the Board annually approves CTE pathways.
- Defined terms are not always used consistently between associated Board Rules; in some cases, the term is defined again, but differently for no apparent reason. For example,
  - “Career and technical education” or “CTE” are defined differently in Board Rules R277-911-2(5) and R277-914-2(1).
- Defined terms are not always used consistently within other definitions; instead, using synonymous expressions or related words. For example, in Board Rule R277-911 the following terms are used:
  - “Approved program”, “approved CTE program”, and “funded CTE program”
- There are terms that are not defined that should be to ensure clarity. For example,
  - “CTE Concentrator” and “CTE Completer” are significant CTE terms, used in Board Rule R277-911, but are not defined.

##### 2. Varying Interpretations

Another identified concern is related to provisions in rule that may be interpreted more than one way.

- The following provisions are unclear when considered together.
  - Board Rule R277-911-10(8) states “the Superintendent shall allocate Summer CTE agriculture funding to each LEA conducting an approved program for **no more than** 360 hours and 35 students” (i.e., a maximum cap).
  - However, the rule also indicates that the educator “has or will work a **minimum** of 360 hours in the summer agriculture program (R277-911-10(3)(iii))” and has a “**minimum** of 35 students enrolled in the summer CTE agriculture program (R277-911-10(3)(vi))”.
- There is also lack of clarity in Board Rule R277-911-10 regarding if the number of WPUs that can be allocated is for an LEA or for a qualifying summer ag program.
  - Board Rule R277-911-10(1) indicates that “an LEA shall receive a 5 WPU disbursement for a qualifying summer CTE agriculture program.”
  - However, Board Rule R277-911-10(8) states that the “Superintendent shall allocate...funding to each LEA conducting an approved program...”
  - In practice, an LEA or school can have multiple summer ag programs and receive a separate five or seven WPU allocation for each “program.” This is evidenced by the fact that LEAs participating in the summer ag program in SFY2024 received funding for between 5 WPUs and 77 WPUs.

### 3. Required Rulemaking

Utah Code 53F-2-311(5) states: “(a) *The state board shall establish rules for upgrading high school career and technical education programs...*(c) *The rules shall include procedures to assist school districts and charter schools to convert existing programs that are not preparing students for the job market into programs that will accomplish that purpose.*”

This section of Utah Code appears to distinguish between “approved programs” or “approved career and technical education programs”, which receive state-restricted funding (e.g., CTE Add-on), and “programs” which according to Utah Code 53F-2-311(6) “may not be funded under this section.”

Unless the LEA submits an application to implement an approved CTE program, current Board Rules related to CTE do not appear to include:

- Provisions to upgrade high school CTE programs outlined in subsection (a) above, and
- The required procedures to assist LEAs with converting existing CTE programs outlined in subsection (c) noted above.

## C. USBE Systems and Processes

The USBE has implemented various processes and uses various systems to administer, manage, and report on CTE. The following were identified regarding these processes.

## 1. Roles and Responsibilities

Roles and responsibilities associated with oversight and monitoring of approved CTE programs and related CTE courses, and achievement of the required CTE graduation credit by students are not clear and collaboration is lacking. The USBE sections in the table below have roles and responsibilities related to CTE.

Section	Examples of Roles and Responsibilities
<b>CTE</b>	Maintenance and alignment of Board Rules related to CTE, CTE clusters and CTE pathways, approved CTE course lists, monitoring
<b>Licensing</b>	Educator endorsements
<b>Teaching and Learning</b>	Student transcript reviews for graduation, Board Rule R277-700 alignment with CTE Board Rules
<b>Information Technology</b>	Systems [PATI, CACTUS, USIMS, UTREx] that house official CTE courses and categories, educator information, student information
<b>Data &amp; Statistics</b>	Receipt and review of LEA submitted data, state and federal reporting of data related to CTE
<b>Student Data Privacy</b>	Data governance standards, maintenance of the UTREx manual that includes fields used by CTE
<b>Financial Operations</b>	Chart of accounts maintenance and training, program financial reporting reviews

An example of unclear roles and responsibilities is provided below:

- Current monitoring of student transcripts by the USBE Teaching and Learning Section, to ensure the CTE graduation requirement is met, is limited to ensuring a CTE course is linked to one of the CTE categories in CACTUS, which as noted, are not linked to CTE clusters. Monitoring of CTE course alignment with CTE clusters by the USBE CTE Section only occurs with LEAs that have chosen to implement an approved CTE program, for funding purposes, not graduation credit compliance.

A review of documentation between December 2024 and September 2025 identified various concerns with licensing and endorsements related to CTE courses, including:

- Requests for additions or changes to endorsements after established deadlines,
- Endorsement misalignment with courses and license area of concentration,
- Discrepancies between the endorsement application form and official CTE course and endorsement codes in CACTUS,
- Endorsements without a competency-based path for attainment, and
- Out-of-date requirements

Furthermore, at a recent board meeting, it was indicated there are barriers to obtaining endorsements and the process for obtaining endorsements is complicated.

## 2. Approved CTE Programs

### (i) Board Approval

Board Rule R277-911-(2) states: "(4) "Approved program" means a program annually approved by the Board through the consent calendar process that meets or exceeds the state program standards or outcomes for career and technical education programs."

To facilitate this approval each year, the USBE CTE Section follows the process to create an agenda memo and provide supporting documentation, which is included in the Board meeting packet. The memo for approval of the SY2027 CTE clusters and CTE pathways noted: *"There are no proposed changes for the 26-27 school year. The pathways remain the same as the 25-26 school year."*

However, a comparison of the SY2026 CTE clusters and CTE pathways approved by the Board with the SY2027 CTE clusters and CTE pathways presented to (and ultimately approved by) the Board showed updates to all CTE clusters for SY2027. Examples of updates include:

- The Advanced Manufacturing & Technology cluster was a combination of two CTE clusters in SY2026 (Engineering & Technology; Manufacturing).
- The Energy & Natural Resources, Financial Services, and Marketing clusters were new and existing CTE pathways were moved under these newly created CTE clusters.
- The remaining ten CTE cluster names were updated (e.g., Agriculture, Food & Natural Resources to Agriculture).

Screenshots are provided below for context.

#### Consent Calendar: Approved 9/5/2024

**Utah CTE Career PATHWAYS**  
Pathways to College & Career Readiness  
School Year 2025-2026

 Utah Career and Technical Education  
**CAREER CLUSTERS**  
Pathways to College & Career Readiness

**Career Cluster\*** > Career Pathway

**Agriculture, Food & Natural Resources**  
> Agricultural Mechanics Systems  
> Agricultural Production Systems  
> Animal & Veterinary Science  
> Food Science, Dietetics & Nutrition  
> Natural Resource Science  
> Plant Science

**Architecture & Construction**  
> Architectural & Interior Design  
> Construction & Structural Systems

**Arts, Audio/Visual Technology & Communications**  
> Broadcasting & Digital Media  
> Fashion Apparel & Textiles  
> Graphic Design & Communications

**Business, Finance & Marketing**  
> Business  
> Finance  
> Marketing

**Computer Science & Information Technology**  
> Cybersecurity  
> Information Technology Systems  
> Programming & Software Development  
> Web Development

**Education & Training**  
> Pre-K: Early Childhood Education  
> K-12: Teaching as a Profession

**Engineering & Technology**  
> Engineering

**Health Science**  
> Health Science

**Hospitality & Tourism**  
> Culinary Arts  
> Hospitality & Tourism

**Human Services**  
> Family & Human Services  
> Personal Care Services

**Law, Public Safety, Corrections & Security**  
> Protective Services

**Manufacturing**  
> Manufacturing & Production  
> Welding & Machining

**Transportation, Distribution & Logistics**  
> Automotive  
> Aviation  
> Diesel

 Learning that works for Utah

32 CTE Career Pathways

As of August 2024  
ADA Compliant: August 2024

#### Consent Calendar: Approved 9/4/2025

**Utah CTE Career PATHWAYS**  
Pathways to College & Career Readiness  
School Year 2026-2027

 Utah Career and Technical Education  
**CAREER CLUSTERS**  
Pathways to College & Career Readiness

**Career Cluster\*** > Career Pathway

**Advanced Manufacturing & Engineering**  
> Engineering  
> Manufacturing & Production  
> Welding & Machining

**Education**  
> Pre-K: Early Childhood Education  
> K-12: Teaching as a Profession

**Energy & Natural Resources**  
> Natural Resource Science

**Financial Services**  
> Finance

**Healthcare & Human Services**  
> Family & Human Services  
> Healthcare  
> Personal Care Services

**Hospitality, Events & Tourism**  
> Culinary Arts  
> Hospitality & Tourism

**Marketing**  
> Marketing

**Public Service & Safety**  
> Protective Services

**Supply Chain & Transportation**  
> Automotive  
> Aviation  
> Diesel

32 CTE Career Pathways

As of August 2025  
ADA Compliant: August 2025

The board approval requirement is at the “approved program” (i.e., pathway) level, and it appears there were only cosmetic changes (i.e., moving existing CTE pathways under new CTE clusters, renaming CTE pathways or CTE clusters) at that level. There was no discussion to this item by the Board, potentially because the memo indicated there were no proposed changes. It is unknown if Board members would have had questions if the updates that were made had been identified as proposed changes.

*(ii) Approved CTE Program Documentation*

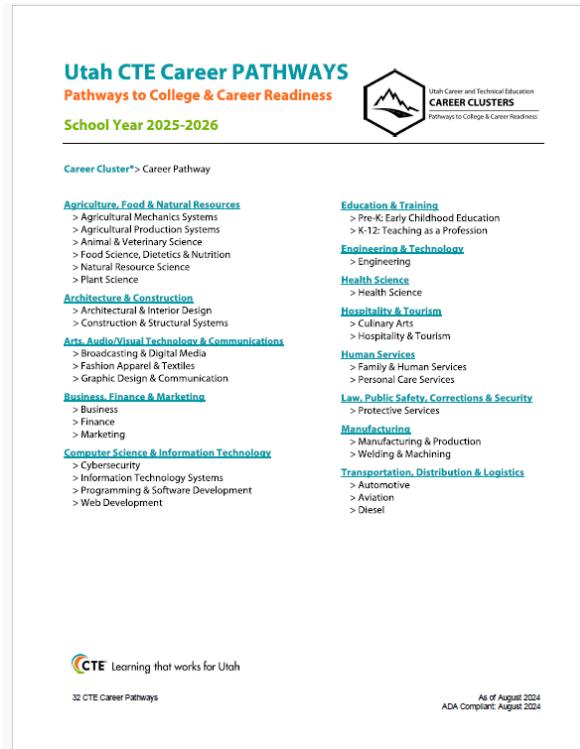
*(a) Career Pathway Documents*

A review of documentation on the USBE CTE Section’s website as of January 5, 2026, showed that the following documents are listed as being effective for SY “2025-26” when the documents actually reflect the approved CTE programs the Board approved for SY2026-2027:

- Career Pathways List
- Career Pathway Charts

Screenshots of the Career Pathway Lists are provided below for context.

**Consent Calendar: Approved 9/5/2024**



The screenshot shows the Utah CTE Career PATHWAYS website. The header includes the logo, the text "Utah Career and Technical Education CAREER CLUSTERS Pathways to College & Career Readiness", and "School Year 2025-2026". The main content is organized into career clusters:

- Career Cluster\*** > Career Pathway
- Agriculture, Food & Natural Resources**
  - > Agricultural Mechanics Systems
  - > Agricultural Production Systems
  - > Animal & Veterinary Science
  - > Food Science, Dietetics & Nutrition
  - > Natural Resource Science
  - > Plant Science
- Architecture & Construction**
  - > Architectural & Interior Design
  - > Construction & Structural Systems
- Arts, Audio/Visual Technology & Communications**
  - > Broadcasting & Digital Media
  - > Fashion Apparel & Textiles
  - > Graphic Design & Communication
- Business, Finance & Marketing**
  - > Business
  - > Finance
  - > Marketing
- Computer Science & Information Technology**
  - > Cybersecurity
  - > Information Technology Systems
  - > Programming & Software Development
  - > Web Development
- Education & Training**
  - > Pre-K: Early Childhood Education
  - > K-12: Teaching as a Profession
- Engineering & Technology**
  - > Engineering
- Health Science**
  - > Health Science
- Hospitality & Tourism**
  - > Culinary Arts
  - > Hospitality & Tourism
- Human Services**
  - > Family & Human Services
  - > Personal Care Services
- Law, Public Safety, Corrections & Security**
  - > Protective Services
- Manufacturing**
  - > Manufacturing & Production
  - > Welding & Machining
- Transportation, Distribution & Logistics**
  - > Automotive
  - > Aviation
  - > Diesel

At the bottom, there is a logo for CTE Learning that works for Utah, the text "32 CTE Career Pathways", "As of August 2024", and "ADA Compliant: August 2024".

**Website as of 1/5/2026**



The screenshot shows the Utah CTE Career PATHWAYS website as of January 5, 2026. The header includes the logo, the text "Utah Career and Technical Education CAREER CLUSTERS Pathways to College & Career Readiness", and "School Year 2025-2026". The main content is organized into career clusters:

- Career Cluster\*** > Career Pathway
- Advanced Manufacturing & Engineering**
  - > Engineering
  - > Manufacturing & Production
  - > Welding & Machining
- Agriculture**
  - > Agricultural Mechanics Systems
  - > Agricultural Production Systems
  - > Animal & Veterinary Science
  - > Food Science, Dietetics & Nutrition
  - > Plant Science
- Arts, Entertainment & Design**
  - > Broadcasting & Digital Media
  - > Fashion Apparel & Textiles
  - > Graphic Design & Communication
- Business Management & Entrepreneurship**
  - > Business
- Construction**
  - > Architectural & Interior Design
  - > Construction & Structural Systems
- Digital Technology**
  - > Cybersecurity
  - > Information Technology Systems
  - > Programming & Software Development
  - > Web Development
- Education**
  - > Pre-K: Early Childhood Education
  - > K-12: Teaching as a Profession
- Energy & Natural Resources**
  - > Natural Resource Science
- Financial Services**
  - > Finance
- Healthcare & Human Services**
  - > Family & Human Services
  - > Health Science
  - > Personal Care Services
- Hospitality, Events & Tourism**
  - > Culinary Arts
  - > Hospitality & Tourism
- Marketing**
  - > Marketing
- Public Service & Safety**
  - > Protective Services
- Supply Chain & Transportation**
  - > Automotive
  - > Aviation
  - > Diesel

At the bottom, there is a logo for CTE Learning that works for Utah, the text "32 CTE Career Pathways", and "As of October 2024".

The USBE CTE Section indicated that there was a federal modernization of CTE clusters that took place in October 2024, that necessitated reflecting the CTE clusters as they are currently shown on the USBE's website in order to be able to report federal Perkins V information accurately.

(b) Graduation Requirements Document

The USBE document "*Current Courses Meeting the Criteria for Graduation Requirements 2025-26*", that was initially published in the USBE's website and which auditors reviewed on November 4, 2025 (i.e., during SY2026), lists the 14 CTE clusters approved by the Board for SY2026-2027 rather than the 13 CTE clusters approved by the Board for SY2025-2026. This is likely because of the document issue noted in **(a) Career Pathway Documents** above. The document was updated to remove the 14 CTE clusters on December 10, 2025.

### 3. CTE Course Lists and Courses

Multiple CTE course lists are maintained by the USBE for varying purposes (see table below). Each list has similarities and differences and varies in purpose, source of information, and accessibility at the state and local level. Because of these differences, the lists do not reconcile. Maintenance of multiple lists also stresses reportedly limited resources and may aggravate other data, system, and communication issues rather than resolving them.

List	List Description
CACTUS	Official list used for student records. CACTUS categorizes courses related to CTE by specific core code designations, which are used to verify if the required graduation requirement is met.
CTE Section	List used by the USBE CTE Section to maintain courses in approved CTE programs for determinations of concentrators and completers
Tableau	List based on LEA submitted data that is used to provide visibility to LEAs
PATI	CTE system used prior to creation of Tableau that is still a live system which requires maintenance and is accessed to obtain historical information, including course information

The USBE CTE Section standard operating procedure (SOP) *Life of A CTE Course* is not comprehensive regarding the roles and responsibilities, steps, and timing for official activation, revision, and deactivation of CTE courses in official systems (e.g., CACTUS).

### 4. Superintendent's Annual Report

Utah Code 53E-3-507(6) and 53E-3-515 outline required CTE reporting requirements to the State Legislature, which reporting is to be done through the Superintendent's Annual Report (53E-1-203). Requirements include "detailing" how the CTE needs of secondary students are being met and the access secondary students have to CTE programs offered at technical colleges and degree-granting institutions providing technical education.

Based on a review, the CTE Annual Report in the 2025 Superintendent's Annual Report (SAR):

- Did not identify what the CTE needs of secondary students were, making it difficult to know if the information provided (e.g., concurrent enrollment, WBL, CTSOs, partnering with industry) supports that their needs were being met.
- Did not speak directly to student access to CTE programs provided by USHE entities but did:
  - Include two data points with technical colleges (i.e., student headcount and CTE programs provided),
  - Mention three of the five degree-granting institutions that are required to provide technical education to secondary students, and
  - Include the number of concurrent enrollment credits in CTE earned.
- There is not a requirement to consult with industry, when preparing the report; however, the CTE Annual Report in the 2025 SAR described some of USBE's work and relationships with industry partners, Talent Ready Utah and the Department of Workforce Services, which is commendable.

Also, as mentioned, in **IV.E Concentrator and Completer Data** the CTE concentrator and CTE completer data has been misreported in both state and federal reports for several years, state reports that have inaccurate data include the CTE Annual Report in the SAR.

## 5. Articulation Agreements

As of January 2025, 63% of the most recent articulation agreements that the USBE CTE Section had were outdated. Of the three articulation agreements that were in place for SY2025, only one was completed prior to the start of the school year (i.e., August 2024).

Additionally, 12 of 18 (67%) sampled LEAs were within planning consortia covered by an articulation agreement provided by the USBE CTE Section. However, only three of the 12 (25%) LEAs provided an exact match to the articulation agreement(s) provided by the USBE for their planning consortium.

## 6. Miscellaneous

Throughout the audit, we reviewed various information and documents on the USBE's website and found obsolete documents, broken links, etc. Examples of errors found on USBE's website include:

- *USBE Concurrent Enrollment website:* The USBE Concurrent Enrollment website contains a link to "R165: Concurrent Enrollment," which is a USHE policy. The active link as of November 7, 2024, is for an outdated version of this policy, evidenced by May 16, 2014, being listed as the most recent approval date. In contrast, the current version of USHE Board Policy R165 found on the USHE website indicates multiple approval dates past May 16, 2014, as well as the following information: "Board Policy replaced by Utah Administrative Code on August 10, 2023; amended June 6, 2024."
- Issues with webpage links were found, including:
  - Broken link to the College and Career Readiness School Counseling Program Model for Board Rule R277-462-3(2)(a)
  - Broken link for the College and Career Readiness Certificate Program Standards document in Board Rule R277-921-3(2)(a)
  - Links on pages two and three of the USBE College and Career Readiness Certificate Program Standards are broken

## **D. USBE CTE Section Oversight and Monitoring**

### **1. Initial Application Review**

The initial application template provided by the USBE CTE Section to LEAs interested in implementing approved CTE programs is titled an “Application for Approval of CTE Programs” and states it is due by May 1. However, it also states that the information that LEAs provide by submitting a completed version of the initial application template constitutes a request for evaluation. It also does not clarify that there are additional documentation requirements in Board Rule R277-911-3(4-5) that are due by May 1 for LEAs submitting an initial application.

In SY2025, consistent with Board Rule R277-911-3 CTE Program Approval and LEA CTE Program Annual Review or Initial Application Review (effective *September 12, 2024*), four LEAs submitted applications to implement approved CTE programs, either for the whole LEA or a new school within the LEA. The applications included:

- Contact information
- CTE courses, including concentration courses
- CTE pathways
- CTE clusters
- CTSOs
- Goals (e.g., intended emphasis on industry certifications)
- Narrative and other information the LEA or school deemed relevant

The following required items in Board Rule R277-911-3(5) were not included in the initial application template provided by the USBE CTE Section nor in documentation received by the USBE CTE Section from the four applicants:

- The LEA’s plan for College and Career Readiness
- The LEA’s results of an annual placement survey
- Documentation of adherence to current industry standards for each implemented CTE program
- Demonstration of:
  - Providing curricula and instruction directly related to business and industry validated competencies
  - Providing approved certification opportunities
  - Providing instruction in proper and safe use of equipment and maintaining a local safety plan
  - Providing and safely maintaining equipment and facilities
  - Employing educators that hold valid Utah educator licenses with appropriate endorsements and who maintain technical and professional skills
  - Conducting a local needs assessment
  - Performing an annual self-assessment by the CTE Director
  - Conducting CTE courses and activities consistent with Board policy and state and federal law that prohibit discrimination
  - Establishing an active LEA or regional advisory committee
  - Other requirements identified by the Superintendent, namely qualifying for the minimum administrative WPUs described in Board Rule R277-911-5

The USBE CTE Section indicated that rather than reviewing items required to be provided as part of the application in accordance with Board Rule R277-911-3(5), they review those items

during the evaluation of the LEA or school, which occurs over the course of the year after the application (i.e., request for evaluation) is submitted. After the evaluation, the USBE CTE Section notifies the LEA if the application is approved or not, and if approved, applicable CTE Add-on funds are then distributed to the LEA.

## **2. Annual Review of LEAs Currently Implementing Approved CTE Programs**

Pursuant to Board Rule R277-911-3(4), an LEA must provide all necessary materials required by the Superintendent to conduct an annual review. The USBE CTE Section provided a list of items from Board Rule R-277-911-3(5) that were reviewed annually, along with documentation of these items for three LEAs that submitted documentation for SY2024 annual review.

Documents that were reviewed, were submitted by the May 1 deadline and are listed below.

- LEA results of an annual placement survey
  - The USBE CTE Section noted that one LEA did not participate in the Perkins V program and was not asked to submit this file; however, there is not a waiver of this requirement included in Board Rule.
- Demonstrating provision of approved certification opportunities
- Employing educators that hold valid Utah educator licenses with appropriate endorsements and who maintain technical and professional skills
- Performing an annual self-assessment by the CTE Director
- Other requirements identified by the Superintendent, namely qualifying for the minimum administrative WPUs described in Board Rule R277-911-5

However, this means the following items from Board Rule R277-911-3(5) were not submitted by LEAs annually:

- The LEA's plan for College and Career Readiness
- Documentation of adherence to current industry standards for each implemented CTE program
- Demonstration of:
  - Providing curricula and instruction directly related to business and industry validated competencies
  - Providing instruction in proper and safe use of equipment and maintaining a local safety plan
  - Providing and safely maintaining equipment and facilities
  - Conducting a local needs assessment
  - Conducting CTE courses and activities consistent with Board policy and state and federal law that prohibit discrimination
  - Establishing an active LEA or regional advisory committee

## **3. Monitoring**

There are several types of monitoring the USBE must do to ensure CTE is operating in compliance with the law. For example, CTE courses, CTE pathways, and CTE clusters must be monitored to ensure they align with workforce projections, updated technical training requirements, and new or emerging economic needs (R277-911-3 (2)). Approved CTE programs must be monitored annually to ensure compliance with state and federal law (e.g., R277-911-3 (4)). Consortia, partnerships, articulation agreements, skill certifications, etc. must also be monitored to ensure compliance with contracts, memoranda of understanding, and other agreements.

The following are examples of the USBE CTE Section monitoring efforts to ensure requirements are met.

(i) *USBE CTE Section Quality Assurance*

The USBE CTE Section quality assurance (CTE QA) is conducted: 1) before new LEAs or new schools within an LEA implement an approved CTE program; 2) annually for LEAs with previously approved CTE programs; and 3) additionally as determined by the USBE CTE Section (e.g., high risk). The primary purpose of CTE QA being to ensure the quality of implemented approved CTE programs.

(a) New LEAs or Schools Implementing an Approved CTE Program

LEAs or schools applying to implement an approved CTE program apply by May 1 of the calendar year the LEA or school will be evaluated. Typically, during the first school year, the USBE CTE Section will evaluate the application and then conduct a site visit in the fall. In the following summer, the USBE CTE Section will notify the LEA or school whether their implementation of a CTE program is approved and will receive CTE Add-on funding. If approved, the LEA will start to receive CTE Add-on funding the following year. This means LEAs and schools offer CTE courses without CTE Add-on funding until at least their second year implementing a CTE program.

(b) Existing LEAs Implementing an Approved CTE Program

For existing LEAs implementing approved CTE programs, there are four standards that are assessed:

- A qualified CTE Director, including proper licensure, experience, participation in meetings, and timely information submission.
- Planning, development, and continuous improvement is in place.
- A financial and grant management system is in place to ensure expenditure of state and federal restricted funds for allowable costs and activities.
- Accurate and complete performance data are used to develop and implement continuous improvement, including reported data is complete, accurate, and timely.

(ii) *Site Visits*

The USBE CTE Section conducts onsite LEA evaluations, typically on a four-year rotating schedule, to assess the quality of LEAs implementing approved CTE programs. These site visits include reviewing documentation, policies, educator qualifications, and classrooms, as well as providing technical assistance.

A few weeks later, staff from various USBE sections (e.g., CTE, School Finance) conduct an administrative site visit and cover topics such as local monitoring, standards, data, finances, and civil rights.

Site visits are more intensive, and more infrequent, than the evaluation of risk, which is a more high-level assessment of risk of all entities overseen.

### *(iii) Evaluation of Risk*

Evaluation of risk includes consideration of:

- A self-assessment completed by either the LEA implementing an approved CTE program, the USHE entity that teaches CTE courses to secondary students, or the USBE CTE Section on behalf of the LEA or USHE entity,
- Complaints or concerns that are brought to their attention, and
- The CTE Data Quality report.

The USBE CTE Section uses a risk tool to evaluate LEAs and USHE entities and determine the amount of supporting documentation an LEA must provide with Perkins V reimbursement request. As part of the USBE's review of LEA reimbursement requests, the LEA's application is also reviewed to ensure that the reimbursement request is in line with budgetary goals.

The USBE CTE Section notifies entities of their risk level (low, medium, high), which is separate from the risk score produced in the Utah Grants Management System, and monitors accordingly. For example, documentation reviewed, or required to be provided, for low risk and high risk entities is generally as follows:

- Low risk – program expenditure lists are evaluated for coding and categorization; match is also reviewed
- High risk – documentation for all reimbursements is required, preauthorization for equipment purchases is reviewed, etc.

Dependent on why an LEA or USHE entity is deemed high risk, the USBE CTE Section may also increase the number of site visits, require additional meetings with CTE directors, or deem LEAs or USHE entities ineligible for grants.

The USBE CTE Section does not have a formal written policy for how to increase support or the level of monitoring for LEAs and USHE entities that are high risk for multiple years. In practice though they have required financial trainings, continued in-depth monitoring, made recommendations to resolve issues—including recommending replacement of the CTE director—and reduced CTE Add-on funding until corrective action is taken.

According to the risk tool data provided by the USBE CTE Section, 82 LEAs and USHE entities were evaluated in SFY2024; 14 (17%) were identified as high risk. Of the 14 LEAs and USHE entities identified as high risk:

- 5 (36%) were charter schools,
- 5 (36%) were school districts, and
- 4 (29%) were USHE entities.

For the seven-year period from SFY2018-SFY2024, 37 LEAs and USHE entities were deemed high risk a total of 54 times.

- 28 of the 37 (76%) were identified as high risk for only one year.
- 6 of the 37 (16%) were identified as high risk for three years or more of the seven-year period.
  - Of the six LEAs and USHE entities identified as high risk for three or more years:
    - 1 (17%) was a charter school,
    - 2 (33%) were school districts, and
    - 3 (50%) were USHE entities.

*(iv) Data Collaboration and Monitoring*

(a) USHE Data

USHE sends the USBE CTE Section various data (e.g., student headcount) for Perkins V purposes. The USBE CTE Section meets with USHE data personnel quarterly; USHE personnel can review data reports completed by the USBE CTE Section. The USBE CTE Section also securely provides USHE student level data to USHE, which allows the USHE to see where data discrepancies lie and correct errors that originated in their systems.

(b) LEA Data

The USBE CTE Section provides annual data training to all LEAs implementing approved CTE programs. The USBE CTE Section also works closely with LEAs to correct data errors and train registrars and CTE directors as needed. Both registrars and LEA CTE staff can see course data submissions and, with support of LEA data staff, make corrections.

In addition, the USBE CTE Section attempts to verify data submissions as part of CTE QA and ensure invalid CTE courses (i.e., courses with incorrect core codes or educators without proper credentials) are not funded with CTE Add-on appropriations. Annually, the USBE CTE Section utilizes a checklist to perform this verification of data submissions when determining allocations of CTE Add-on: Added Cost funds to eligible LEAs. A comparison of the checklist to criteria in Board Rule identified items in R277-911-12 were addressed. Educator qualifications, which are part of the annual review described in Board Rule R277-911-3(5) were also verified, but other items from the annual review (e.g., safety plan, active advisory committee, local needs assessment) were not.

## **E. LEA Policy**

LEA policies add an additional layer of complexity. To better understand existing policies at the LEA level a sample of 18 LEAs were requested to provide relevant CTE policies. Of the 18, five (28%) LEAs did not provide any policy documents. Of the remaining 13 (72%) LEAs that submitted policy documents:

- 3 (23%) LEAs did not provide any type of oversight document that was specific to CTE, but did provide a general LEA grading policy,
- 3 (23%) LEAs did not provide a specific CTE policy, but did provide other CTE specific documents (e.g., CTE course syllabus, CTE course grading policies, a CTE notice of nondiscrimination), and
- 7 (54%) LEAs submitted a specific CTE policy.

## **F. Advisory Committees**

Advisory committees have been given a significant role in law to help facilitate the achievement of the objective of CTE for LEAs that implement an approved CTE program(s). The following was identified when considering the effectiveness of advisory committees at the local and regional level.

In the sample of 18 LEAs, 16 LEAs chose to implement approved CTE programs and were asked to provide LEA or regional advisory committee meeting documentation (e.g., minutes, video recordings) and for SY2020 through SY2022. Of the 16 LEAs, only three (19%) LEAs

provided some meeting documentation for each of the requested years; one additional LEA provided some meeting documentation for one of the requested years.

- Two of the three LEAs participated in the same regional advisory committee and one of the two provided meeting documentation for more meetings than the other, indicating a lack of record retention even among the LEAs that provided some meeting documentation.
- This was also the case for the other LEA that provided meeting documentation for each of the requested years; the LEA provided meeting documentation for only some years for some LEA advisory committees.

From the four LEAs that provided meeting documentation for LEA and regional advisory committees, eight total LEA and regional advisory committees were identified. Of the eight:

- 6 (75%) were specific to one LEA,
- 1 (13%) was specific to the two LEAs that participated in the same committee, and
- 1 (13%) was specific to the final LEA.

Within the eight LEA and regional advisory committees, a total of 37 meetings were documented from SY2020 through SY2022.

- For 33 (89%) of 37 meetings, the documentation provided participant information. Average attendance was 14 participants, though attendance ranged between six and 25 participants.
  - Documentation from 21 (64%) of the 33 meetings did not identify the participants' titles or organizations; thus, representation of industry, education, and others is unknown.
  - Of the remaining 12 meetings where participant titles and organizations were documented, there was an average of:
    - Four LEA participants, who were generally CTE coordinators, directors, or educators,
    - Five USHE participants, who were generally directors, academic advisors, or instructors, and
    - Eight industry participants, who were generally business owners, general managers, or department managers.
- For 15 (41%) of 37 meetings, no recommendations were documented.
- On a per-committee basis, there were three committees that made no recommendations during at least one full school year.
- From the remaining 22 (59%) meetings, there were a total of 74 recommendations to LEAs. Shown by categories described in Board Rule R277-911-3(7):
  - 31 (42%) were regarding quality of CTE programs (e.g., training for educators, analyzing data, and use of technology).
  - 26 (35%) were regarding CTE program offerings (e.g., organizing conferences or other events, reviewing CTE pathways, and feedback on CTE courses).
  - 12 (16%) were regarding WBL opportunities (e.g., organizing job shadowing and internship opportunities).
  - 5 (7%) were regarding equipment needs (e.g., inspections, acquisition).

Analysis of the implementation of LEA and regional advisory committee recommendations could not be performed as LEAs in our sample indicated that they would not be able to provide documentation.

## **G. Consortiums**

Consortiums (e.g., planning, funding) serve unique purposes, but the different types of consortiums add nuance and may be perceived as confusing. For example,

- Wasatch Front South operates as a planning consortium for the purposes of planning and operations; however, entities within this planning consortium have opted to receive funds as single entities (i.e., as an individual secondary or postsecondary entity) not as a Perkins V funding consortium.
- In another instance, a postsecondary institution opted out of their Perkins V funding consortium for two consecutive years, applying instead to receive funds as a single entity.

If entities are acting as a consolidated entity for purposes of planning but separate entities for purposes of funding this may decrease the operational efficiency of the planning consortium. Further, it seems to undermine the purpose of planning as a consortium if, operationally, funds are spent separately. This also adds administrative work for the USBE to approve more Perkins V applications for single entities (as opposed to only eight funding consortia applications).

## **H. Policy Summary**

CTE is governed by state laws, which then must be implemented at the state and local level.

Currently, there is ambiguity between the CTE graduation requirement and optional CTE initiatives. This is evidenced in many ways, including lack of alignment between unit of credit areas for graduation, board approved CTE clusters and CTE pathways, financial program codes in the LEA chart of accounts, and in the official CTE course categories list in CACTUS.

Lack of clarity is a critical foundational issue that presents barriers to consideration of 1) if taxpayers are receiving value for their investment in CTE, and 2) if CTE courses and opportunities have been effectively identified to allow students to be individually successful and successful contributors to the state. Ambiguity also results in excess, waste, and unreliable data.

CTE terminology and provisions outlined in Board Rule are confusing, misaligned, and are easily conflated or misinterpreted, especially in practice. Additionally, current Board Rules do not comprehensively include all rules required by Utah Code. This lack of clarity challenges the ability of 1) practitioners to effectively implement the law and 2) for lawmakers and the public to consider performance and advocate for improvements.

To administer CTE in accordance with state law, information must be provided to the Board and collaboration within USBE sections is needed. Issues with information provided to the Board were identified and collaboration has been lacking. Of particular note:

- CTE clusters and CTE pathways provided on the USBE's website as of January 8, 2026, do not reconcile with approved CTE clusters and CTE pathways approved by the Board for SY2026,
- The USBE is currently maintaining multiple CTE course lists for varying purposes, none of which reconcile, and
- The CTE Annual Report does not detail specific items required in Utah Code.

USBE monitoring of LEAs involves multiple processes, occurring along multiple timeframes, for a vast number of compliance requirements (e.g., program, financial, safety). The USBE CTE

Section has developed several tools to comply with monitoring requirements and complete required reviews, as well as reviews based on risk, but monitoring practices do not entirely align with Board Rule.

LEA CTE policies are also an area where improvements are possible, given some sampled LEAs did not, or were not able to, provide policies specific to CTE.

For example, there is space for policy improvements and related accountability with advisory committees and consortia.

## IV. Data Reliability (Non-Financial)

Reliable data is crucial for policy makers to have an accurate picture of the effectiveness of laws and for accountability for use of appropriated taxpayer funds. In addition to challenges obtaining data, several instances of questionable data were identified during the audit.

### A. LEA Data Limitations

#### 1. Data Availability

In response to a data request for financial and student information, two LEAs in the sample stated that they recently changed student information systems (SIS), thereby limiting their ability to provide the requested data.

- One LEA stated they transitioned to a new SIS and financial information system last year (i.e., July 1, 2024) and they no longer have access to any of their financial or student records prior to that date. They stated that they might have saved the occasional file, but they had submitted the required information to the USBE and therefore did not feel the need to maintain their own records of the data.
- The other LEA initially stated that they no longer have access to their student data prior to the LEA transitioning to a new SIS at the beginning of SY2024. However, two months later, the LEA provided the requested files that the LEA IT Section was able to retrieve.

Three (17%) of 18 sampled LEAs indicated that their systems did not allow for easy retrieval of the financial and student data requested for the audit. Specifically:

- One LEA indicated pulling the requested data would take a week to sort through and months to pull. Rather than accepting an extension on the deadline to provide the data, they declined to provide the data.
- Another LEA noted pulling the student data is very labor intensive and their registrar is the only one who knows how to pull the data. Based on project priorities and the amount of time that it would take to pull the data, it was felt the registrar needed to prioritize other tasks over retrieving data for the audit.
- For the third LEA, pulling student data for one year took the LEA over 20 hours to complete.

In a separate data request, two (11%) of the 18 sampled LEAs were also unable to provide LEA CTE course data for SY2019, reportedly due to switching their SIS and being unable to access data prior to the change.

In total, as noted above, five LEAs reported challenges—or inability—to provide data based on changing their student information system.

#### 2. Data Format

CTE course data that was provided from the sample of LEAs was provided in various formats that required extensive norming to be able to analyze together. Formats included:

- PDF (four LEAs)
- Word (one LEA)
- Email (one LEA)
- Excel (12 LEAs)

## B. Course Data

### 1. CTE Data Quality Report

In SY2016, the USBE CTE Section implemented business rules for CTE data (i.e., CTE Data Quality Report) as it is uploaded into UTREx. The business rules are updated as needed. At the time of review of the CTE Data Quality reports (August 2025), only year-end SY2025 data, and upcoming SY2026 reports were available. For a sample of LEAs, a limited review of the CTE Data Quality reports for SY2025 data submissions was completed.

- Of the 16 LEAs who had implemented an approved CTE program, 12 (75%) had validity errors on their SY2025 CTE Data Quality report. Of those that had errors:
  - 1,152 errors, for 115 individuals' records, were identified, ranging from two errors at a small charter school to 591 errors at a large district. Some individuals on the report had multiple errors, some of which were the same error for multiple courses.
    - The most common error, with 421 occurrences was "Person's CTE assignment (core code) doesn't exist in CACTUS for school year 2025."
    - The second most common error, with 185 occurrences was "Person's CTE assignment is not USOE qualified in CACTUS for school year 2025."

USBE and LEA personnel reported that not all errors identified in the report are fixable, but the report helps LEAs to track and ensure that LEAs are submitting the correct data for membership calculations. Scenarios that may result in unfixable errors include when LEA online courses are assigned to a school counselor or administrator, when there is mid-year staffing turnover, or for specialty courses with minimal educators with required endorsements.

## C. Course Lists and Codes

Regardless of recent efforts by the USBE CTE Section to improve data, such as the CTE Data Quality reports, data management practices found between the CACTUS and USBE CTE Section CTE course lists (also see **III.C.3 CTE Course Lists and Courses**) were concerning:

- The same core code can have two different course names on the two lists of CTE courses maintained by the USBE. For example, Core Code: 39020000003
  - CACTUS: Aspiring Educators
  - CTE Section: Teaching as a Profession 3
- The same course name can have two different core codes on the two lists of CTE courses maintained by the USBE or even within the same list. For example, Digital Media 2
  - CACTUS: 35020000010
  - CTE Section: 3502000011
- Between SY2019-SY2024, 124 (17%) of 727 distinct core codes were found on the list maintained by the USBE CTE Section but were not found in the CACTUS list, even though the CACTUS list is the official list of all CTE credited courses.

### 1. LEA and USBE Data

When reviewing data for LEAs in the sample, similar concerns were identified, including that LEAs maintain CTE course names that are not aligned with USBE CTE course names. For example, Core Code: 40010000030

- LEA CTE: DGM 1520 Corporate & Documenta *[sic]*
- CTE Section: Video Production 1

The USBE CTE Section reported that they track CTE core codes and monitor alignment of CTE core codes with CTE course names, which is a very manual process. During this process the USBE CTE Section identified misalignment of LEA CTE course names with USBE CTE core codes.

In addition to misalignment of CTE course names, LEAs are also linking courses to CTE clusters or CTE pathways that have been discontinued, have outdated naming conventions, or the course is no longer tied to a CTE cluster or CTE pathway.

- 15 (83%) of 18 sampled LEAs reported at least one unique CTE cluster that could not be found on the CTE list for the associated CTE course and school year the course was offered. For example, for SY2024, one LEA offered the course Investing and Wealth Management with a linked CTE cluster of “Bus Mgmt & Admin.” However, this course is not on the CTE Section course list with a CTE cluster for SY2024.

In another example related to course data, a sample of 18 LEAs provided a list of CTE courses that they offer to their students. Of the 18 LEAs, 15 (83%) provided at least one unique course between SY2019-SY2024 that was not found on any USBE CTE course list in the year offered, as shown in the table below:

School Year	2019	2020	2021	2022	2023	2024
# LEAs	5	9	11	10	11	13
Unique Core Codes	5	5	6	5	4	7
# Instances	11	23	39	27	34	56

The number of instances identifies the number of times those unique CTE core codes appeared for the LEAs during the designated year. The table identifies an increase in the number of LEAs that had unique CTE core codes that were not found on any USBE CTE course list in the year offered.

## 2. LEA and USHE Data

The USBE also found issues between LEA and USHE CE course enrollments. Specifically related to CE CTE course enrollments, the following was found:

- In SY2025, 8,543 (17%) of 50,138 CE CTE course enrollments did not match between the LEA and USHE records. This indicates that students were enrolled in CE CTE courses at a USHE entity, but the LEA did not report the specific CE CTE course enrollment to the USBE for the same students.
  - For one USHE entity, 37% of their records did not match LEA CE CTE course records, and
  - For another USHE entity only 8% of their CE CTE course records did not match LEA records.

## D. Articulation Agreements

USBE CTE course names included in articulation agreements established for planning consortia do not always match the USHE course names within the agreements. For example, in an agreement with one technical college,

- USBE CTE course 34010000170 Culinary 1 aligns with three USHE courses (i.e., TECA 1000 Sanitation and Safety, TECA 1010 Introduction to Culinary Arts, TECA 1020 Culinary Math, whereas
- USBE CTE course 34010000172 Culinary 2 aligns with one USHE course (i.e., TECA 1100 Culinary 1).

As shown, USBE CTE course 34010000170 Culinary 1 does not have a one-to-one alignment with USHE course TECA 1100 Culinary 1.

### **E. Concentrator and Completer Data**

In SY2024, the USBE reported that there were 26,892 grade 12 students who were CTE concentrators and 16,953 grade 12 students who were CTE completers. However, when attempting to verify the data the following issues were identified:

- Prior to SY2024, CTE pathways within data scripts used to pull CTE concentrator and CTE completer data from USBE systems were not consistent with current CTE pathways.
- Two fields within UTREx, which are required data fields for students in grades 9-12 according to the UTREx Utah eTranscript and Record Exchange Data Clearinghouse File Specification (*effective October 24, 2018 – July 31, 2026*), lacked complete data between SY2021-2024.
  - Grade\_Earned Field: As shown in the table below, some LEAs did not provide required “Grade\_Earned” data for any students taking CTE courses that were reported to the USBE.

School Year	# LEAs	# of Empty Student Records Field: Grade_Earned
<b>2019</b>	0	NA
<b>2020</b>	0	NA
<b>2021</b>	1	26,303
<b>2022</b>	4	29,295
<b>2023</b>	2	29,834
<b>2024</b>	3	32,301

- Credit Earned Field: Two LEAs did not report any students with “Credit Earned” for CTE courses during SY2023 and SY2024.

The USBE CTE Section uses the data field Grade\_Earned to determine a new field—Passed\_Course—that is used to identify CTE concentrators and completers. However, as shown in the table below, total counts of students who did not earn a grade (i.e., Grade\_Earned = No Grade or Failed) did not match total counts of students who did not pass a CTE course (i.e., Passed\_Course= Did Not Pass).

School Year	Grade_Earned (No Grade and Failed)	Passed_Course (Did Not Pass)	Difference
<b>2019</b>	79,425	96,429	17,004
<b>2020</b>	86,274	86,714	440
<b>2021</b>	121,593	122,210	617
<b>2022</b>	119,413	120,757	1,344
<b>2023</b>	123,539	127,922	4,383
<b>2024</b>	128,010	130,916	2,906

Given issues with both the data and analysis tool designed to identify concentrators and completers, auditors could not, in good faith, analyze the data. However, it is accurate to say that the CTE concentrator and CTE completer data has been misreported in both state and federal reports for several years. The USBE CTE Section is uncertain how long the issue has persisted.

## F. Skill Certificate Data

CTE Add-on: Skill Certificate funding is based on the prior year's skill certification points (i.e., 2024 skill certificate funding based on SY2023 skill certification points). An LEA's CTE Add-on: Skill Certificate funding is proportional to the number of points it receives compared to skill certificate points earned across the state. This percentage is multiplied by the state's budgeted allocation for CTE Add-on: Skill Certificate funding to arrive at the LEA's skill certificate funding dollar amount.

Several issues were identified while analyzing skill certificate related data. The general term "skill certificate" in this section refers to both YouScience and industry skill certificates.

### 1. CTE Test Weight Related Data

Of the 15 skill certificate funding weights selected from the USBE CTE Section skill certificate data file (SC data) that were compared against the USBE CTE Section's Test Weight Chart (TWC):

- 3 (20%) skill certificates could not be found on the TWC.
  - 2 (67%) of the three had an incorrect ID in the SC data.
- 2 (13%) skill certificates did not have an associated funding weight on the TWC (i.e., funding weight values were blank).

Of 187 skill certification tests in SY2023, included in the SC data, one (<1%) (3501 Sports and Outdoor Product Design) had missing funding weights, which resulted in an LEA missing funding points for two students.

*(i) Industry Certificates*

An additional 15 industry certification funding weights were also selected from the SC Data and were compared against the TWC.

- 3 (17%) did not match, and
- 4 (22%) could not be found on the TWC.

**2. Performance Objectives Data**

As noted in **I.E. Skill Certification**, students must both meet performance objectives and related YouScience skill certifications to generate CTE Add-on: Skill Certification funding for LEAs. However, for industry certifications the only qualifying criteria for whether an LEA receives CTE Add-on: Skill Certification funding is whether the student earned the certification as designated by the third-party entity.

Because YouScience and industry skill certificate data are both maintained in the same file (i.e., SC data) for purposes of determining points and calculating funding, the USBE CTE Section backfills the performance objectives data field for student records with industry skill certificates with a “1” (i.e., student passed the performance objectives) to maintain consistency between industry and YouScience skill certifications.

An analysis was completed to consider if student records in SC data were labeled as receiving funding points where the student was not labeled as passing performance objectives (e.g., data value was a “0”); 567 instances were identified. All instances were for industry certifications, likely indicating that the manual process to backfill the performance objectives data field did not result in accurate data.

**3. YouScience Data**

As noted, YouScience houses data on YouScience skill certificates that students have earned. However, the YouScience vendor reported that while data for SY2020 through SY2024 were available for download and analysis, data for SY2019 were incomplete due to a platform change.

Additionally, reports from YouScience on YouScience skill certificates did not include state-assigned student IDs (SSIDs) or core code data. They did include LEA student IDs and CTE course names, but these values were not consistent, preventing analysis of YouScience Skill Certificate data based on student- or course-level data.

**4. Industry Data**

Industry skill certificates may be offered by various entities. According to the USBE CTE Section, there are not data sharing agreements with each industry entity offering skill certificates to automate submission of the various skill certificate data to the same database or to provide reports from the disparate industry entities to the USBE with common identifiers (e.g., SSID) that would allow tracking of all certificates earned for an individual student.

One vendor, Certiport, provides annual reports of certain (e.g., Microsoft) earned industry skill certificates to the USBE CTE Section; LEAs may also—but are not required to—enter results of these industry skill certificates in YouScience. For industry skill certificates earned through any other vendor, LEAs must enter the results into YouScience and provide documentation of the

earned industry skill certificates to the USBE CTE Section. Given the manual process, the provision of industry skill certificate data by LEAs may be inconsistent.

A scan of industry data in YouScience for SY2020 – SY2024 indicated no Microsoft skill certifications for SY2024, where there was data in the prior years. As noted, including this information in YouScience is not required; however, it could impact year-over-year analysis if data is not consistently included or excluded or normed accordingly.

## **G. School District Technical Centers**

Eight LEAs have built School District Technical Centers (Tech Centers) and received CTE Add-on: Technical Center funding. Fall student enrollment data from the USBE Data & Statistics' website was available for three (38%) of the eight LEA Tech Centers for SY2019 – 2024 as follows:

- One LEA had enrollment counts for each year reviewed (i.e., 2019-2024),
- One LEA had enrollment counts for four of the six years reviewed (i.e., 2021-2024), which is how long the technical center was in operation at the LEA, and
- The remaining LEA only had an enrollment count for one of the six years reviewed, though the tech center was in operation prior to the reported enrollment counts.
  - An additional LEA reported an enrollment count of one for only one of the six years under review; however, this seemed more of an oversight than an actual enrollment count, so it was not included in the percentage above.

In addition to the eight LEAs identified above, another school district has also designated that it has a tech center; however, the tech center does not meet the requirements to receive CTE Add-on: Technical Center funding.

## **H. Data Reliability Summary**

Data reliability concerns are prevalent in non-financial CTE data; see **II.D Allocation of CTE Add-on Funds** and **II.E Expenditure of CTE Funds** for concerns regarding financial CTE data.

Various analyses were hampered as some LEAs in the sample did not, or were not efficiently able to, provide requested data. Lack of data due to changing SIS, as was indicated by more than one sampled LEA, is a significant record retention concern. Data that was provided by sampled LEAs was provided in multiple formats that required extensive norming before analyses could be completed.

Several concerns were identified when analyzing LEA CTE data, such as:

- The USBE approved CTE course codes and CTE course names are not used with fidelity by LEAs.
- There are differences between LEA and USHE CE course enrollments.
- The CTE Data Quality Report, established to help LEAs be aware of and fix errors, identified numerous errors, some of which were reportedly “unfixable”.

USBE non-financial CTE data is likewise concerning. For example,

- CTE concentrator and CTE completer data have been misreported at the state and federal level for years, and
- Skill certificate data used to determine funding (e.g., test weights, performance objectives) has inaccuracies and inconsistencies.

A platform switch by the YouScience vendor also rendered some data unavailable, which is another records retention concern.

Finally, skill certification information, both YouScience and industry, has historically been maintained without common identifiers for students and CTE courses, meaning LEAs and the USBE cannot tie all respective student certifications back to the specific student.

## V. Performance

A previous section identified funding differences between LEAs that choose to implement approved CTE programs and LEAs that choose not to implement an approved CTE program. LEAs are expected to focus efforts on high-skill, high-wage, and in-demand or emerging industries, therefore, not all LEAs can or will implement all CTE clusters, CTE pathways, nor offer all CTE courses.

This section of the report will consider CTE course offerings, skills certificates, qualifications of individuals teaching CTE courses, etc. To perform the following analyses related to performance, the audit used both sampling and full populations, context for each section is provided.

### A. CTE Clusters Offered

The tables below show the average, minimum, and maximum number of CTE clusters offered by 16 sampled LEAs choosing to implement approved CTE programs, based on LEA size. There were 13 total CTE clusters available to offer each year between SY2020 – SY2024.

Average CTE Clusters Offered

LEA Size	SY2020	SY2021	SY2022	SY2023	SY2024
Large (>4,000)	8	9	9	9	9
Medium (500><3,999)	7	7	7	8	8
Small (<499)	5	6	6	6	6

Minimum CTE Clusters Offered

LEA Size	SY2020	SY2021	SY2022	SY2023	SY2024
Large (>4,000)	3	3	3	4	4
Medium (500><3,999)	2	3	3	3	3
Small (<499)	1	2	2	4	3

Maximum CTE Clusters Offered

LEA Size	SY2020	SY2021	SY2022	SY2023	SY2024
Large (>4,000)	13	13	13	13	13
Medium (500><3,999)	12	12	13	13	11
Small (<499)	8	11	10	10	8

### B. CTE Courses Offered

We reviewed the number of CTE courses that were offered to students in grades 9-12 and completed various analyses explained below.

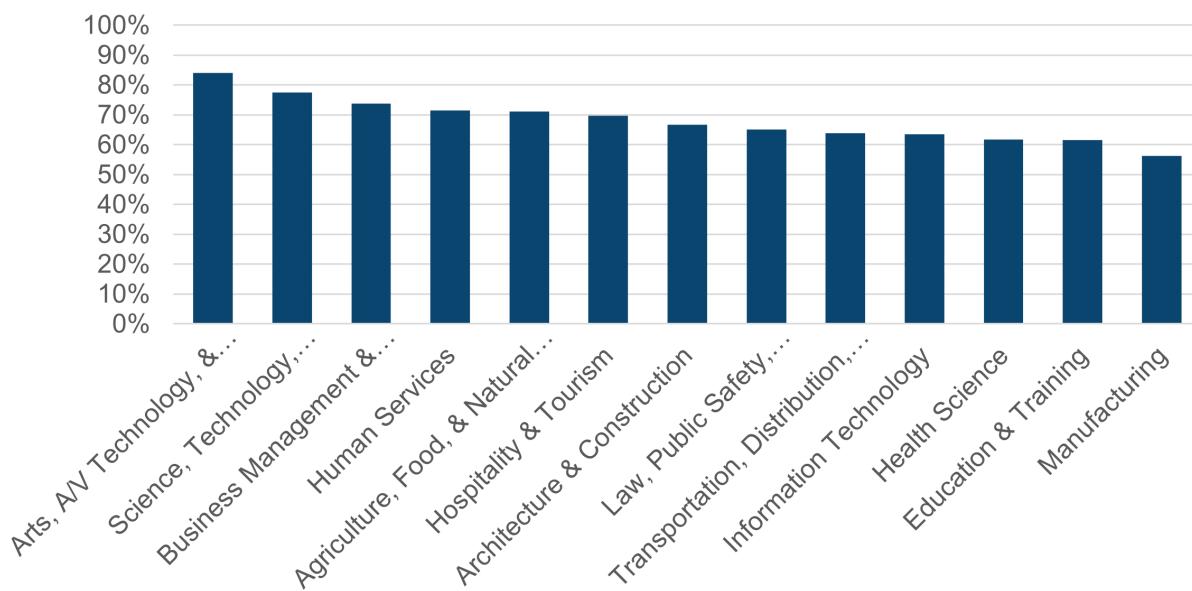
#### 1. Quantity of CTE Course Offerings

The table below shows the average number of unique CTE courses provided by charter schools and school districts for a sample of 18 LEAs.

Unique CTE Courses Offered		
	Charter School	School District
<b>Average (Mean)</b>	30	104
<b>Minimum</b>	2	41
<b>Maximum</b>	56	236

When comparing CTE course offerings by CTE clusters, there are also differences in the types of CTE courses offered. As illustrated in the chart below, a student will find greater accessibility to CTE courses in the Arts, Audio/Visual Technology, and Communications CTE cluster (84%) than a student interested in accessing CTE courses in the Manufacturing CTE cluster (56%).

Percentage of CTE Courses Offered by CTE Cluster  
SY2020-SY2024



As noted above, LEAs should offer CTE courses that reflect current job markets, at least to some degree. Whether the chart above reflects if LEAs in the sample were implementing approved CTE programs in CTE clusters to meet emerging industry or workforce needs was not determined.

## 2. Type of CTE Course Offerings

Using the same sample, it appears there is less disparity in the type of CTE courses offered than the quantity of CTE courses offered. To perform this analysis, categories assigned to CTE courses by the USBE within the CACTUS Course List were considered:

Category	Category Description
Conventional/Regular	The student only receives credit towards high school graduation
Concurrent Enrollment (CE)	The student receives concurrent enrollment credit (i.e., college credit) towards a two- or four-year degree, in addition to credit for high school graduation.
UTech	The student receives credit towards a technical degree (e.g., welding certification), in addition to credit for high school graduation.

The table below shows CTE courses offered by category at the sample of LEAs.

Category	% Charter Schools	% School Districts
Conventional	90%	89%
CE	10%	8%
UTech	-	3%
<b>Total</b>	<b>100%</b>	<b>100%</b>

Within the sample, charter and district schools offered nearly identical rates of conventional CTE courses. However, where charter schools offered more CE CTE courses school districts appear to offset their CE CTE course offerings with UTech CTE course offerings.

### 3. Student Participation in CTE Courses

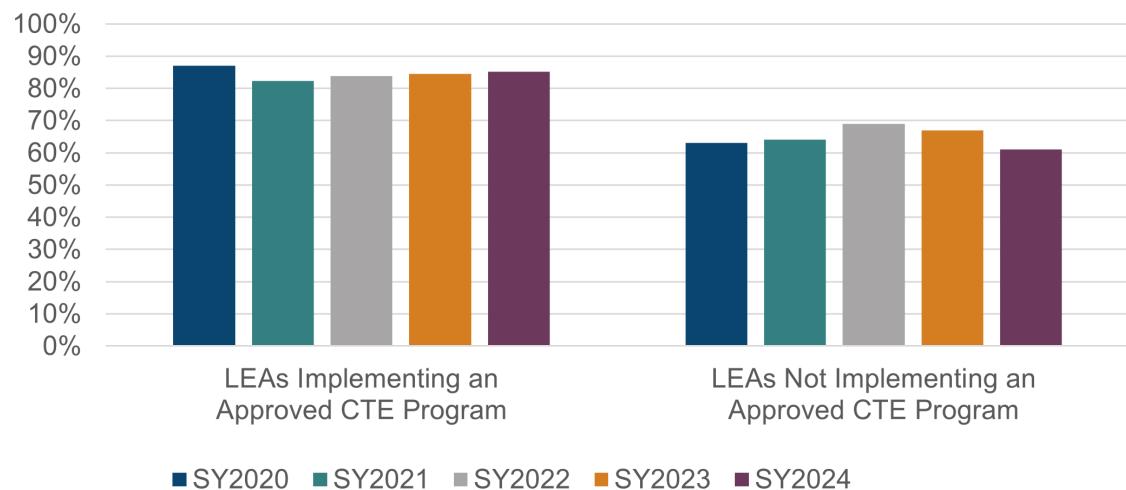
As noted in **I.B CTE Graduation Requirements** students in grades 9-12 are required to earn at least one CTE unit of credit to graduate. Students from the 96 LEAs who serve grades 9-12, who earned CTE credit, and were included in WPU funding calculations were compared against average daily membership (ADM) counts. In completing this analysis, auditors caution that the ADM calculated per LEA was based on aggregate membership data. Prior internal audits (e.g., 22-01-B Data Reliability – Graduation and Student Data and 25-01 Attendance, linked in **Appendix D – Criteria and Online Resources**) have raised concerns about the underlying data.

Between SY2019 and SY2024, 79% of statewide student average daily membership in grades 9-12 participated in CTE courses. Students who participated took an average of 2.3 CTE courses per year, with some LEAs' students taking as few as one CTE course and other students taking as many as five CTE courses (i.e., 4.8).

When reviewing participation rates between LEAs that have chosen to implement approved CTE programs compared to LEAs that have chosen not to implement approved CTE programs, differences were identified as shown in the charts below:

## Average Student Participation in CTE Courses

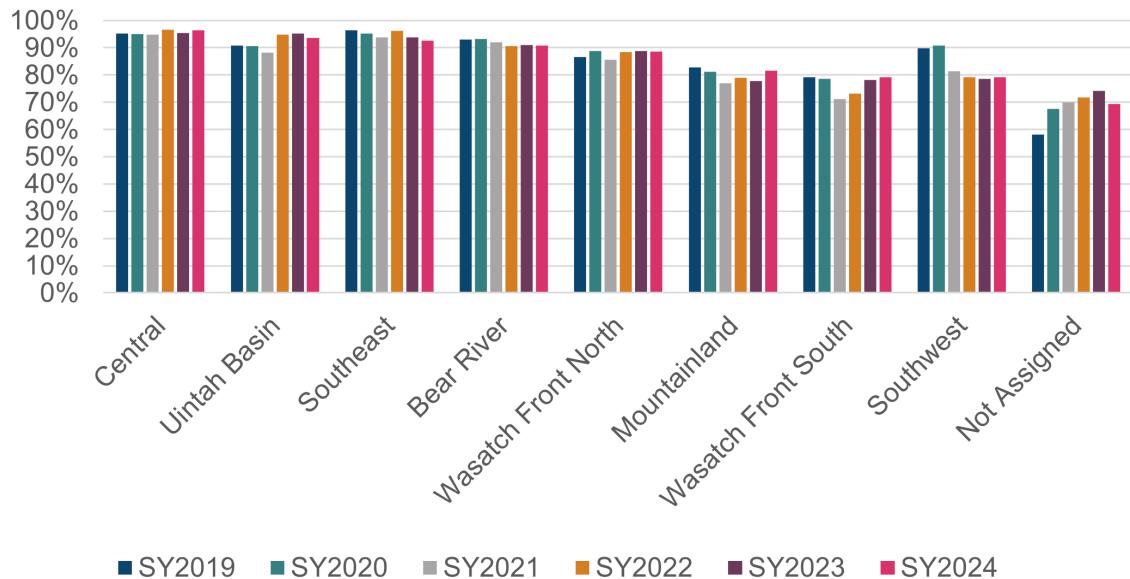
For grades 9-12



Differences indicate that on average, 20% more students participate in CTE courses at LEAs that have chosen to implement approved CTE programs as compared to LEAs that have chosen not to implement approved CTE programs. In addition, students take on average one CTE course more per year at LEAs that have chosen to implement approved CTE programs than students at LEAs that have chosen not to implement approved CTE programs.

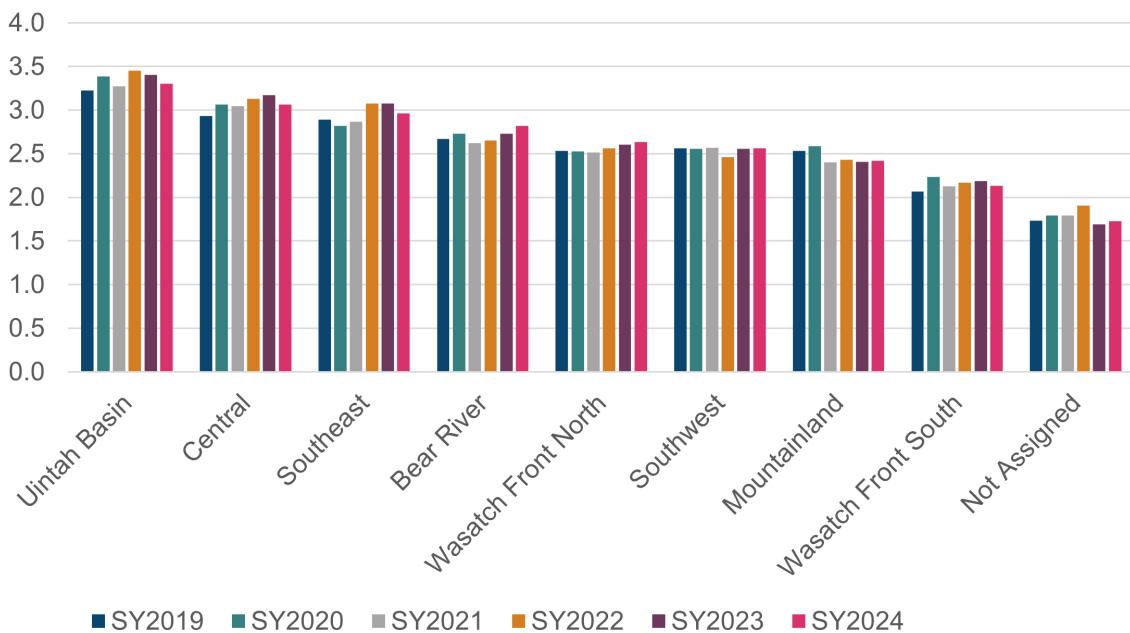
There is also some evidence to suggest planning consortia—or the lack thereof—may contribute to disparity in student participation in CTE courses, though there are too many variables to conclude definitively. For example, as of SY2024, the Central planning consortium experienced a higher average student participation rate (% of students participating in a CTE course(s)) than all other planning consortia, some by nearly 10% as illustrated in the chart below.

## Average CTE Course Participation by Planning Consortium For grades 9-12



However, even though the Uintah Basin planning consortium had fewer students participating in CTE, those that were participating took more CTE courses on average as shown in the table below.

## Average CTE Courses per Student by Planning Consortium For grades 9-12



Although less than LEAs that chose to implement approved CTE programs, LEAs that have chosen not to implement approved CTE programs (i.e., Not Assigned) still reported average daily membership for one and a half CTE courses per student on average in SY2024.

When reviewing student participation in CTE courses by LEA size (i.e., large, medium, small) between SY2019 and SY2024, there were no notable differences in participation rates.

*(i) CTE Courses with Limited or No Student Participation*

As noted above, there are three types of CTE courses on the USBE CACTUS Course List: Conventional/Regular, Concurrent Enrollment, and UTech. These different types of CTE courses are identified using a modifier within each core code (e.g., 11 = UTech modifier).

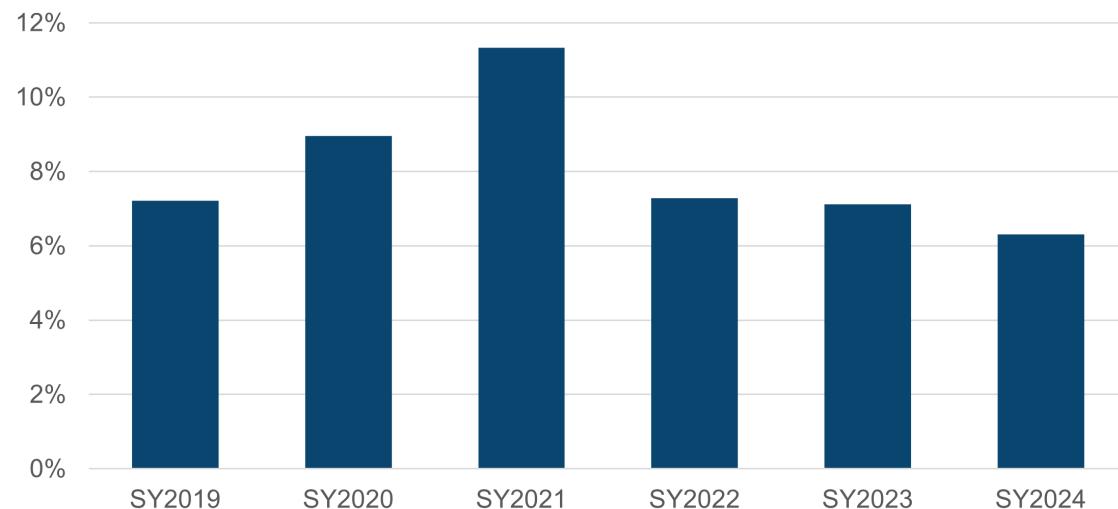
All CTE courses from SY2019 through SY2024 were reviewed to identify if there were any CTE courses on the USBE CACTUS Course List that did not have any student participation (i.e., students who earned CTE credit, were Utah residents, earned membership at the LEA, and were in grades 9-12).

Based on the review, two CTE courses were identified that did not have any student participation from SY2019 to SY2024. A year-by-year analysis showed the following:

- In SY2019, 28 (7%) of the 388 active CTE courses did not have any student participation, and
- In SY2024, 33 (6%) of 523 CTE courses did not have any student participation.

In other words, CTE course offerings increased 35% from SY2019-2024; during the same period, CTE course offerings with no student participation increased 18%. The chart below provides additional details.

% Active Approved CTE Courses with No Student Participation



The USBE does have an internal standard operating procedure (SOP) which was approved in May of 2023, designed to eliminate, replace, or combine CTE courses. Per the SOP, the USBE CTE Section considers low enrollment as one of many factors in deciding whether to sunset a CTE course. According to the SOP, sunsetting a CTE course takes approximately three years.

Most (58%) of the new CTE courses added from SY2019 to SY2024 were UTech CTE courses. However, of the 33 active CTE courses in SY2024 that did not have any student participation:

- 14 (42%) were CE CTE courses,
- 12 (36%) were conventional CTE courses, and

- Only seven (21%) were UTech CTE courses.

Of the 493 active CTE courses that students did participate in during SY2024, as shown in the table below, 348 (71%) were taught to 500 or fewer students statewide, with 29 active CTE courses having five or fewer students participating statewide.

CTE Courses with:	# CTE Courses
<b>≤ 5 students</b>	29
<b>5 &gt; ≤ 50 students</b>	117
<b>50 &gt; ≤ 100 students</b>	54
<b>100 &gt; ≤ 200 students</b>	62
<b>200 &gt; ≤ 500 students</b>	86
<b>Total CTE courses with &lt; 500 students</b>	348
<b>% &lt; 500 students</b>	71%

In SY2024, 145 (29%) active CTE courses had more than 500 students participating statewide as follows:

CTE Courses with:	# CTE Courses
<b>500 &gt; ≤ 2000 students</b>	84
<b>2000 &gt; ≤ 5000 students</b>	39
<b>5000 &gt; ≤ 10000 students</b>	14
<b>&gt; 10000 students</b>	8
<b>Total CTE courses with &gt; 500 students</b>	145
<b>% &gt; 500 students</b>	29%

In summary, in SY2024, 45% (233)—almost half—of all active approved CTE courses had no participation or participation of ≤ 100 students. Of the CTE courses that had little to no student participation, 39% (92) were conventional CTE courses, indicating more students (61%) are choosing to take CTE courses that provide some type of postsecondary credit.

Total CTE Courses w/ ≤ 100 Students Participating	Count	%
<b>Conventional</b>	92	40%
<b>UTech</b>	77	33%
<b>CE</b>	64	27%
<b>Total</b>	233	100%

#### 4. Postsecondary CTE Courses

During SY2023, USHE institutions reported enrolling 36,475 secondary students in CTE courses, resulting in 191,479 credits or credit equivalents. By SY2024, USHE institutions reported enrolling 38,637 secondary students in CTE courses, resulting in 202,527 credits or credit equivalents, which represents overall growth in both student enrollment and credits earned counts (see USHE Career and Technical Education Annual Reports 2023 and 2024). However, according to the 2025 SAR, “Technical college secondary student headcount decreased by 7.0% (720) in 2023-2024 (i.e., a drop in the rate).

Furthermore, the OLAG High Risk Report – 2025 Chapter 3.2 Header states: “Despite Improving Educational Pathways, Access to USHE Institutions Continues to Decline.” In this section of that report it states: “*While enrollment in technical colleges and timely completion at USHE institutions have improved, the share of Utah high school graduates enrolling in a USHE institution is still decreasing*” and it indicates “*work is needed to clarify pathways, help students access them, and support education and career planning.*” Note that “pathways” in this context is referring to “Educational Pathways” which is not strictly synonymous with “CTE pathways.”

Finally, the 2025 SAR states that LEAs “delivered 94% of all career and technical education membership hours in grades 9-12,” resulting in just 6% of the total high school CTE program opportunities statewide being provided in a postsecondary institution.

*(i) CTE Courses in Articulation Agreements*

Articulation agreements between a technical college and LEAs (e.g., individual LEA, planning consortia) include the CTE courses LEA students may take at the LEA to receive technical college credit. Articulation agreements within two planning consortia were reviewed to identify the percentage of LEAs’ CTE courses offered which were included on the respective articulation agreements. The following were found:

- In the first planning consortium reviewed, the articulation agreement included a range of 10 - 42% of the LEAs’ CTE courses.
- In the second planning consortium reviewed, the articulation agreement included a range of 0 - 9% of the LEAs’ CTE courses.

Potential reasons for the lower percentages may include:

- Collaboration to avoid duplication in CTE course offerings between LEAs and technical colleges,
- LEA CTE courses did not meet the rigor of technical college requirements,
- Misalignment of curriculum, or
- Different naming conventions (see **IV.D Articulation Agreements**)

*(ii) Workforce Alignment Study*

In October 2024, the Utah System of Higher Education (USHE) commissioned a study on workforce alignment within USHE and Talent Ready Utah. This study found the following:

- Postsecondary graduates in Utah lack durable skills such as communication and work ethic.
- Some industries (such as aerospace and computer science) report that postsecondary graduates’ technical skills are outdated or lack depth.
  - For example, a representative from the advanced manufacturing industry reported that the technology that they are teaching in schools is 2-3 years behind, resulting in the employer having to teach the new hire.
- Industries desire greater collaboration and representation on postsecondary campuses, including input on curriculum development and representation on boards.
- Industries often value experience over educational attainment when hiring and, therefore, would like to see an increase in work-based learning for postsecondary students.

Though this study is focused on postsecondary graduates, the pipeline to postsecondary comes from public education, and particularly CTE, as noted in the Office of the Legislative Auditor General High Risk List – 2025 Report (Area 3).

### *(iii) Postsecondary Conclusion*

As noted in **I.D.3(v) Postsecondary CTE**, both public education and higher education have roles with respect to CTE. Currently, there is a need and a desire for public education to focus on proficiency rates in core subjects (e.g., English Language Arts, Mathematics) and other significant areas (e.g., attendance, data reliability). As noted above, higher education has identified some capacity to assess needs, provide rigorous CTE courses, and track outcomes for students participating in specialized CTE courses and receiving skill certifications and credentials. This is further evidenced by the following statements that were shared during the audit.

- Technical colleges are working to align their curriculum so that all technical colleges in the state of Utah teach the same curriculum,
- Technical colleges are required to evaluate CTE programs for alignment with current industry needs and verify placement in the workforce upon completion of CTE programs.
- Technical colleges are also required to have occupational advisory committees.

The following statement from one LEA contrasts with these examples noting:

*“There is no way for us to know what happens to a student once they graduate as we cannot track social security numbers. We try to follow up with graduated seniors about nine months after they graduate but its really hard to track...”*

## **C. Skill Certificates Offered**

Of the 16 sampled LEAs choosing to implement approved CTE programs, schools averaged over 30 skill certificate offerings from SY2021-SY2024. The table below shows the breakout of skill certificate offerings by YouScience and industry.

**Average YouScience and Industry Certificates Offered Per School**

<b>School Year</b>	<b>YouScience Certificates</b>	<b>Industry Certificates</b>	<b>Total</b>
<b>2019</b>	26	3	29
<b>2020</b>	20	3	23
<b>2021</b>	28	3	31
<b>2022</b>	29	4	33
<b>2023</b>	29	4	32
<b>2024</b>	29	3	32
<b>Grand Total</b>	159	20	179

When location of the skill certificate offerings was considered, high schools averaged more skills certificates than technical centers from SY2019-SY2024, though as of SY2024, technical centers appeared to be narrowing the gap.

Also, the larger the LEA, the more opportunities available for students to earn skill certificates. On average, per school, in SY2024:

- Large LEAs (i.e., >4000 students) offered 61 skill certificate opportunities, and

- Small LEAs (< 499) offered 21 skill certificate opportunities.

### 1. Skill Certificates Not Offered

Auditors compiled a database of 371 YouScience and industry certificates that the USBE recognized as credentials of value between SY2019 and SY2024. Of the credentials of value, 138 (37%) were not offered at any of the 16 sampled LEAs choosing to implement approved CTE programs.

The type of certificate (i.e., YouScience or industry) reflects significant differences. For the LEAs in the sample:

- Of the 204 YouScience skill certificates identified, 34 (17%) were not offered, and
- Of the 167 industry certificates identified, 104 (62%) were not offered.

Certificates for the Information Technology CTE cluster account for much of the difference as:

- 64 of 92 (70%) industry certificates were not offered at any of the LEAs in the sample, compared with
- Only 1 of 25 (4%) YouScience certificates that were not offered at any of the LEAs in the sample.

The tables below show the breakdown of YouScience and industry certificates offerings per CTE cluster for each certificate type.

**YouScience Certificates Not Offered by CTE Cluster**

CTE Cluster	Total YouScience Certificates	Not Offered	% Not Offered Across Sampled LEAs
<b>Agriculture, Food, and Natural Resources</b>	33	8	24%
<b>Architecture &amp; Construction</b>	9	2	22%
<b>Arts, Audio/Visual Technology &amp; Communications</b>	35	6	17%
<b>Business Management &amp; Administration</b>	27	2	7%
<b>Education &amp; Training</b>	12	0	0%
<b>Health Science</b>	15	4	27%
<b>Hospitality &amp; Tourism</b>	7	2	29%
<b>Human Services</b>	2	0	0%
<b>Information Technology</b>	25	1	4%
<b>Law, Public Safety, Corrections &amp; Security</b>	2	0	0%
<b>Manufacturing</b>	16	3	19%
<b>Science, Technology, Engineering, &amp; Mathematics</b>	13	2	15%
<b>Transportation, Distribution &amp; Logistics</b>	8	4	50%
<b>Total</b>	<b>204</b>	<b>34</b>	<b>17%</b>

### Industry Certificates Not Offered by CTE Cluster

CTE Cluster	Industry Certificates	Not Offered	% Not Offered Across Sampled LEAs
<b>Agriculture, Food, and Natural Resources</b>	1	0	0%
<b>Architecture &amp; Construction</b>	5	4	80%
<b>Arts, Audio/Visual Technology &amp; Communications</b>	1	0	0%
<b>Business Management &amp; Administration</b>	12	5	42%
<b>Education &amp; Training</b>	1	1	100%
<b>Health Science</b>	8	4	50%
<b>Hospitality &amp; Tourism</b>	5	1	20%
<b>Human Services</b>	5	2	40%
<b>Information Technology</b>	92	64	70%
<b>Law, Public Safety, Corrections &amp; Security</b>	0	0	NA
<b>Manufacturing</b>	5	4	80%
<b>Science, Technology, Engineering, &amp; Mathematics</b>	11	7	64%
<b>Transportation, Distribution &amp; Logistics</b>	21	12	57%
<b>Total</b>	<b>167</b>	<b>104</b>	<b>62%</b>

One reason for the disparity in the number of industry certificates offered compared to YouScience certificates offered may be the associated cost. YouScience certificates are free to students, whereas industry certificates are often paid for by the student.

### D. Educator CTE Endorsements

Educators may seek endorsements to teach CTE courses specific to specialty areas in CTE, such as Robotics or Small Engine Technician. The table shows CTE-related endorsements for SY2021 and SY2024.

	SY2021	SY2024
<b>Active CTE Endorsements</b>	92	75
<b>Inactive CTE Endorsements</b>	39	62
<b>Total CTE Endorsements</b>	<b>131</b>	<b>137</b>

When reviewing all educators within the state assigned to each endorsement, in SY2021, 39 of the 92 (42%) active endorsements were assigned to ten or fewer educators. As of SY2024, 15 of the 75 (20%) active endorsements were assigned to ten or fewer educators. Inactive endorsements are maintained as some educators may still hold the endorsement.

### E. Student Performance

Given the objective of CTE, and the taxpayer investment in students becoming educated to contribute to the state's economy, consideration of student performance (e.g., grades, skill certifications) is prudent and was attempted. Consideration of student performance also provides some insight on the impact of an LEA choosing to implement approved CTE programs.

## 1. Grades

Of the 18 sampled LEAs who were requested to provide policies, seven (39%) provided information related to general grading scales. As noted in the table below, there were differences between several LEAs, with two LEAs (LEA 3 and LEA 6) having noticeably different grading scales than the other LEAs for grades lower than an A-. For example, a student who receives a 59% would receive a C- grade at LEA 3 but would receive an F grade at LEA 1 and LEA 2.

Grade	LEA 1	LEA 2	LEA 3	LEA 4	LEA 5	LEA 6	LEA 7
<b>A</b>	93.5-100	93-100	94-100	94-100	93-100	94-100	93-100
<b>A-</b>	90-93.4	90-92	89-93	90-93.99	90-93	90-93	90-92.9
<b>B+</b>	87-89	87-89	84-88	87-89.99	87-90	86-89	87-89.9
<b>B</b>	83-86	83-86	79-83	84-86.99	83-87	82-87	84-86.9
<b>B-</b>	80-82	80-82	74-78	80-83.99	80-83	78-81	80-83.9
<b>C+</b>	77-79	77-79	69-73	77-79.99	77-80	74-77	77-79.9
<b>C</b>	73-76	73-76	64-68	74-76.99	73-77	70-73	74-76.9
<b>C-</b>	70-72	70-72	59-63	70-73.99	70-73	66-69	70-73.9
<b>D+</b>	67-69	67-69	None	67-69.99	67-70	62-65	67-69.9
<b>D</b>	63-66	63-66	50-58	64-66.99	63-67	58-61	64-66.9
<b>D-</b>	60-62	60-62	None	60-63.99	61-63	54-60	60-63.9
<b>F</b>	0-59	0-59	0-49	0-60	0-61	0-53	0-59.9

However, what is required of a student to get a 59% in the course may vary drastically from school to school or class to class as well. Therefore, any attempt to potentially analyze student performance using grades, comparing LEAs who choose to implement approved CTE programs with LEAs who choose not to implement approved CTE programs, is impossible.

## 2. Skill Certifications

Given skills certificates are the chosen method to demonstrate competency attainment consistent with Utah Code 53F-2-311(2)(c), another attempt to analyze student performance was done by reviewing YouScience skills certifications; industry certification data does not include pass/fail rates, so it was not analyzed. Additionally, in the sample of 18 LEAs, the two LEAs that chose not to implement approved CTE programs also did not administer skill certifications; therefore, comparison between LEAs that chose to implement approved CTE programs and LEAs that chose not to implement approved CTE programs was not possible.

Student performance within LEAs that implemented approved CTE programs was reviewed to gain a better understanding of student proficiency related to CTE pathways and CTE courses.

### *(i) Proficiency: YouScience Skill Certifications*

Within the sample of 16 LEAs that offered students the option to earn YouScience skill certificates, students at 36 schools (i.e., high schools and technical centers), between SY2020 and SY2024, participated in the skill certification process. The table below shows the results.

Certificates Attempted	Certificates Earned	Certificate Earn Rate
172,849	60,063	35%

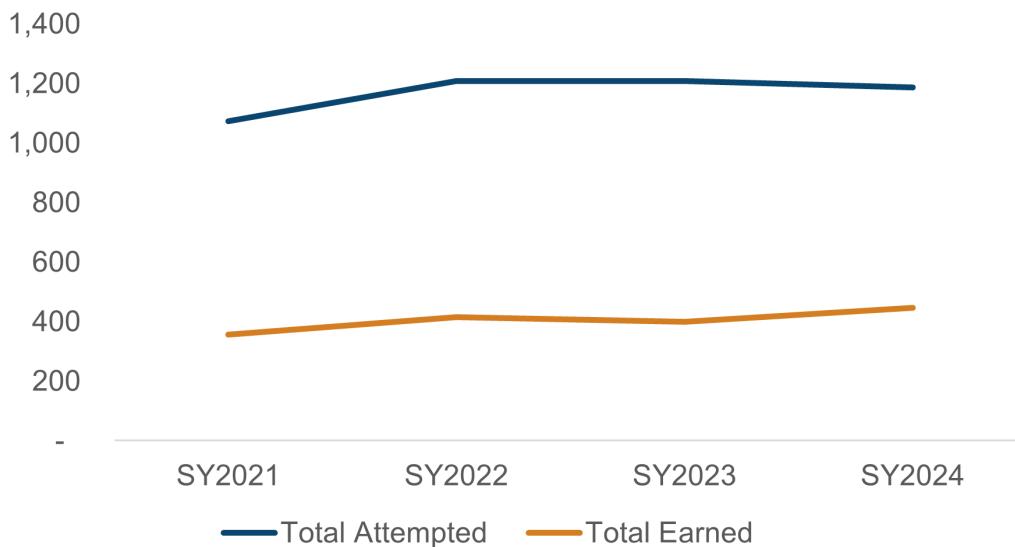
To earn a YouScience skill certificate, a student must pass a test and meet performance standards in the associated CTE course. An example of performance standards for Digital Audio 1 is that students must demonstrate performance skills such as recording clean audio, performing basic editing, and performing workplace skills such as communication and problem solving.

For the 112,786 YouScience Skill Certificates that were attempted but not earned:

- 82,804 (73%) were due to students not passing the exam
- 3,522 (3%) were due to students not meeting performance standards
- 26,460 (23%) were due to students not passing the exam nor meeting performance standards

The chart below shows the school average for YouScience skill certificates attempted and earned by school year. Overall, the pass rate remains relatively flat.

**School Average Certificates Attempted and Earned**



*(ii) CTE Clusters: YouScience Skill Certifications*

Across the sample of 16 LEAs implementing approved CTE programs, all CTE clusters were represented among the YouScience Skill Certificates attempted and earned each year.

The CTE clusters with the highest count of YouScience Skill Certificates attempted and earned were:

- Business Management & Administration,
- Agriculture, Food, and Natural Resources, and
- Arts, Audio/Visual Technology & Communications.

The CTE clusters with the lowest count of YouScience Skill Certificates attempted and earned were:

- Human Services,

- Law, Public Safety, Corrections, & Security, and
- Transportation, Distribution, & Logistics.

The CTE clusters with the greatest rate of growth in earned YouScience Skill Certificates between SY2021 and SY2024 were:

- Human Services (4 to 119 or a 2,875% increase),
- Science, Technology, Engineering, & Mathematics (199 to 710 or a 257% increase), and
- Hospitality & Tourism (640 to 1,281 or a 100% increase).

The CTE clusters with the smallest rate of growth in earned YouScience Skill Certificates between SY2021 and SY2024 were:

- Transportation, Distribution, & Logistics (287 to 229 or a 20% decrease),
- Education & Training (1,411 to 1,282 or a 9% decrease), and
- Manufacturing (1,110 to 1,001 or a 1% decrease).

On average, there were between six and eight CTE clusters per school, per school year for which students attempted and earned YouScience skill certificates.

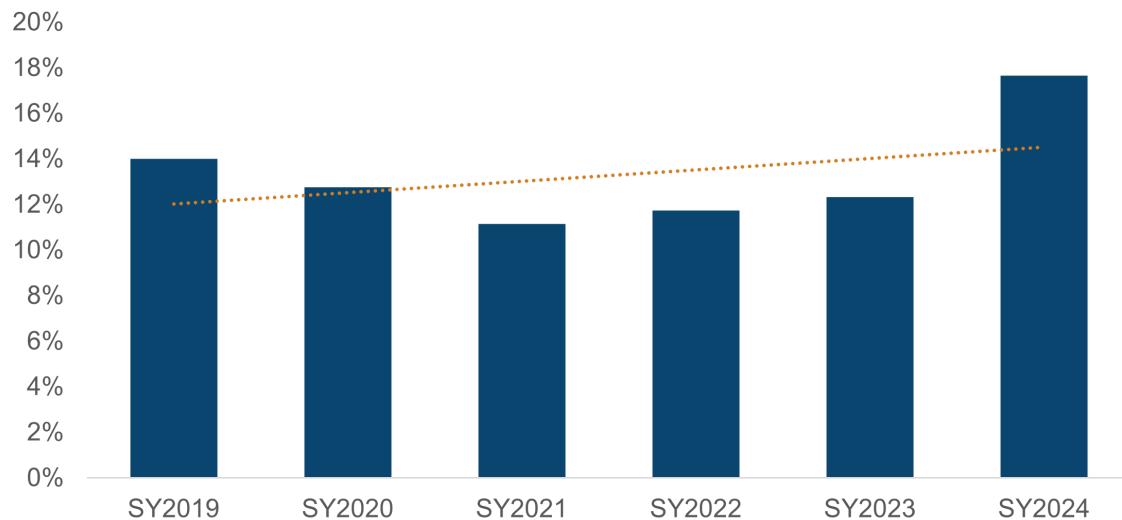
## F. Career and Technical Student Organizations

Between the SY2019 and SY2024, a review of student CTSO participation rates found that only 74% of LEAs serving students in grades 9-12 had students participating in a CTSO. As shown in the table below, nearly all districts participate every year, with the COVID years being the exception. Not all charter schools who have chosen to implement approved CTE programs choose to participate in CTSOs.

School Year	Charter Schools with CTSOs	School Districts with CTSOs	% Charters	% Districts	% Total LEAs
2019	26	41	46%	100%	69%
2020	25	40	45%	98%	67%
2021	22	40	40%	98%	65%
2022	23	41	41%	100%	66%
2023	30	41	54%	100%	73%
2024	26	41	46%	100%	69%
<b>Total Unique LEAs</b>	<b>32</b>	<b>41</b>	<b>56%</b>	<b>100%</b>	<b>74%</b>

Of the 73 LEAs participating in CTSOs, student participation rates when compared against fall enrollment counts (i.e., a student does not have to be enrolled in a CTE course to participate in CTSOs) have fluctuated between 11% – 18% since 2019 as shown below:

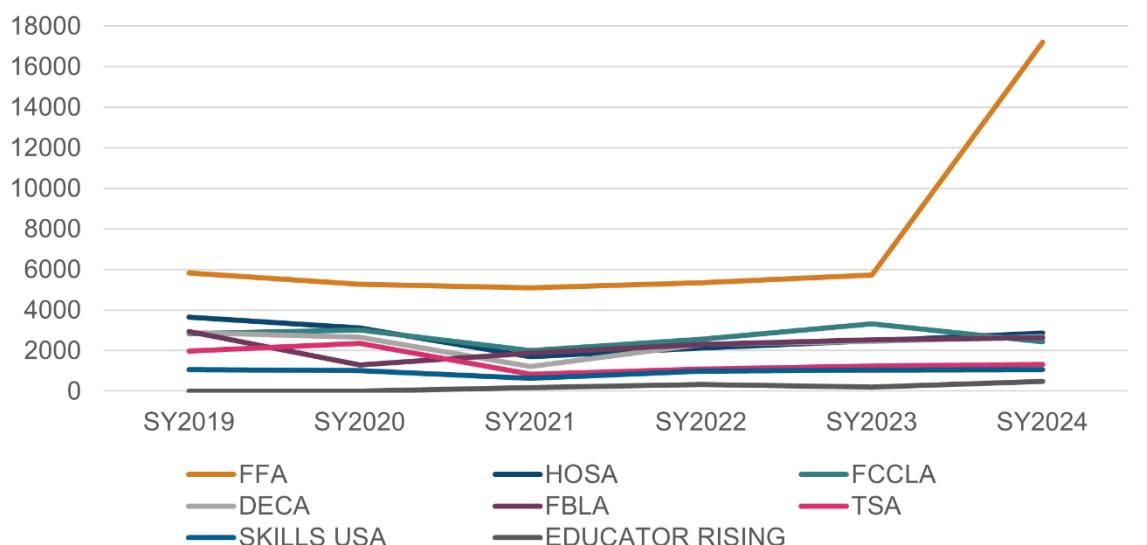
#### Average Statewide CTSO Participation Rate



As the USBE recognizes eight CTSOs that support CTE programs in Utah, a review of statewide student participation by CTSO was completed for SY2019 through SY2024 for grades 9-12. During that time, there was one CTSO that had a much higher student participation rate than any other CTSO, as shown in the chart below.

#### Statewide Student Participation in CTSOs

Grades 9-12



In SY2024, the sharp increase in FFA participation was due to the State Legislature appropriating one-time funds to the Utah Department of Agriculture and Food (UDAF) to cover registration and other costs for students to participate in the CTSO. As of August 2025, this one-

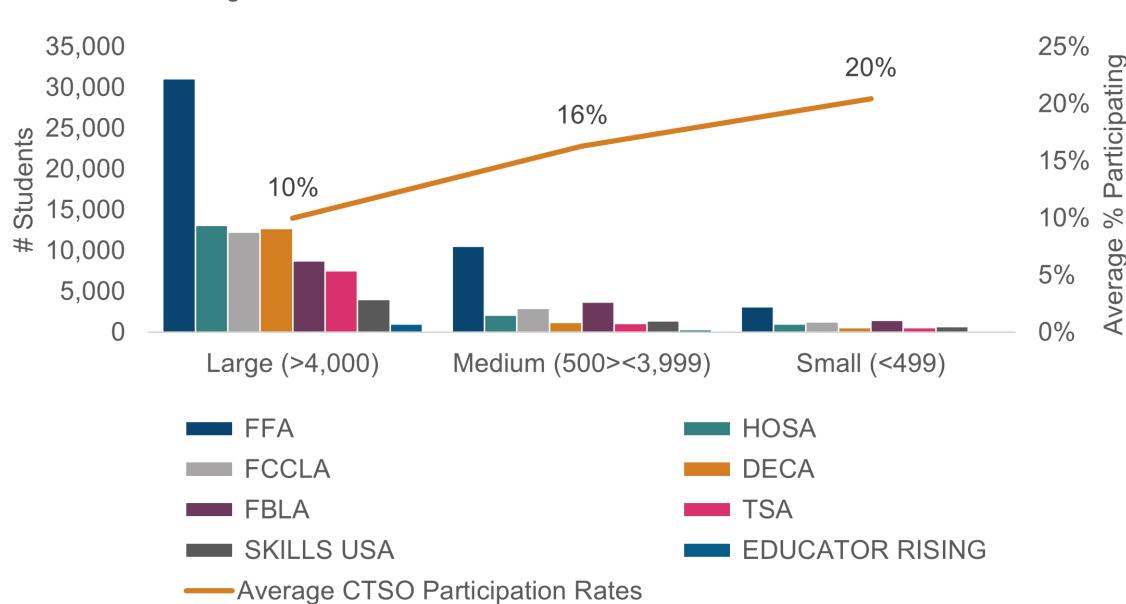
time funding has been approved to be continued through SY2026. Also see **II.B.6 Agriculture – DNR Commissioner’s Office**.

In comparison, other CTSOs are experiencing a loss of direct funding, which in part may be occurring because during the 2025 General Legislative Session, the CTE Add-on carve-out for CTSOs, which was provided to LEAs, was removed from CTE Add-on funding. Also see **II.B.3(iii) CTE Student Leadership Organizations**.

Although larger LEAs make up the bulk of CTSO participants, smaller LEAs participate at a higher rate.

### Statewide CTSO Participation vs Average % Participating by LEA Size

SY2019-SY2024 for grades 9-12



## G. Performance Summary

CTE, as funded by CTE Add-on appropriations, is restricted to approved CTE programs. Approved CTE programs consist of CTE clusters with related CTE pathways, which have various related CTE courses. LEAs may apply to implement one or more CTE clusters and related CTE pathways; the related funding is largely to increase CTE options for students and the majority of state-restricted funding pays for educators of those CTE courses (see **II.D.3 LEAs and CTE Expenditures**). Thus, CTE options reflect choice, which results in disparity. CTE options may also result in excess, waste, and noncompliance.

The cost-benefit of the extensive buffet of CTE courses to taxpayers is questionable given:

- Students at LEAs that have chosen to implement approved CTE programs, on average, only take one CTE course more per year than students at LEAs that have chosen not to implement approved CTE programs,
- CTE course offerings increased 35% from SY2019 to SY2024 and during the same period, CTE courses with no student participation increased 18%,

- In SY2024, 71% of CTE courses were taught to 500 or fewer students statewide, with 29 active CTE courses having five or fewer students participating statewide.
- Educators have been required to be licensed and hold endorsements for the CTE courses they teach; thus, CTE courses drive endorsements to some extent. A number of endorsements are inactive but are being maintained.

In practice, based on a sample of LEAs, skill certificates are only available to students of LEAs who implement approved CTE programs. Of note:

- Across the sample of 16 LEAs choosing to implement approved CTE programs, all CTE clusters were represented among the YouScience skill certificates attempted and earned by students each year.
- The larger the LEA the more opportunities were available for students to earn skill certificates. Additionally, YouScience skill certificates are currently offered at a much higher rate than industry certificates; however, given the new requirements of the First Credential program that became effective July 1, 2025, that may change (see **II.B.2(iii)(b) First Credential**).
- The skill certificate earn rate for YouScience skill certificates is only 35%, meaning students attempt skill certificates at a much higher rate than they earn skill certificates.

Any attempt to potentially analyze student performance using grades, comparing LEAs who choose to implement approved CTE programs with LEAs who choose not to implement approved CTE programs is impossible given varying grading scales—some significantly so—at LEAs.

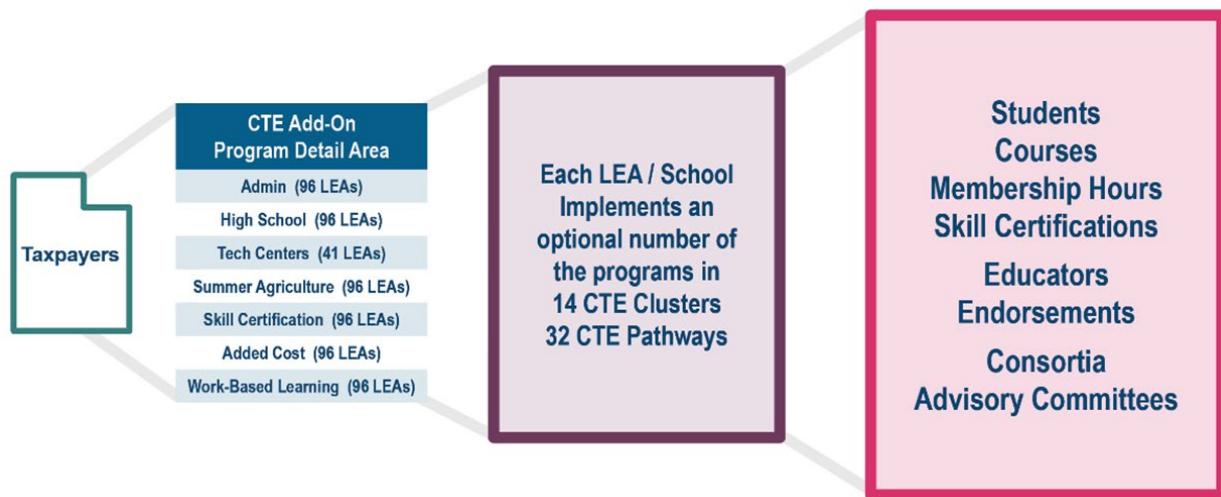
Finally, students in public education have access to CTE courses at postsecondary institutions; but, as reported in the 2025 SAR the technical college secondary student headcount decreased by 7% in SY2024. There is a need for public education to focus on proficiency in core subjects and other significant areas (e.g., attendance, data reliability) and higher education has identified some capacity to provide CTE courses and initiatives. Thus, there is an opportunity to consider roles and responsibilities for CTE.

## VI. Reasons for Current Conditions

### A. Design and Growth of CTE

Specific to the CTE graduation requirement (R277-700-6(16)), CTE is simple: students must earn at least 1.0 units of CTE credit. There is no restricted funding source attached to this requirement; thus, there is no CTE-specific financial administrative burden.

In contrast to the graduation requirement, optional CTE initiatives and related restricted funding and compliance requirements are complex and require significant resources (e.g., personnel, systems, time) to administer. Much of the complexity is due to the exponential nature of the aspects of CTE, meaning there are multiples of nearly everything in CTE, as shown below, to achieve the objective of CTE.



Some complexity is due to the initial design of CTE, and some is due to changes and growth of CTE. The list below details exponential complexity.

- Funding
  - Multiple sources (e.g., federal, state, local)
  - Multiple line items for a source of funding
  - Multiple programs within a line item
  - Multiple allocations calculations with multiple data points from multiple systems for multiple entities
  - Multiple distributions of funds to multiple entities
  - Multiple MOE and match requirements
  - Monitoring financial reporting of multiple entities
- Policy
  - Multiple sources (e.g., Code of Federal Regulations, Utah Code, Board Rule, USBE documents and website, USHE Rule, USHE documents and website, LEA Policy)
  - Multiple statutes, regulations, documents for each source listed above
  - Multiple entities involved (e.g., legislature, Board, USHE entities, LEAs, consortia, advisory committees, industries) at multiple levels (e.g., local, regional, state)

- Multiple initiatives (e.g., CTE graduation requirement, approved CTE programs, Talent Ready Utah, Concurrent Enrollment and Advanced Placement courses, First Credential, Catalyst Centers, Perkins V)
- Multiple CTE clusters, CTE pathways, and CTE courses
- Multiple monitoring and oversight processes and tools
- Data
  - Multiple levels (e.g., federal, state, local)
  - Multiple systems (e.g., student information systems at LEAs, CACTUS, financial systems)
  - Multiple data areas (e.g., financial, student, educator, courses, certificates) with multiple data standards for the systems and between the systems

Complexity necessitates structure to ensure accountability; if structure is not provided or is lacking via policy and systems (e.g., data, financial, internal control), then the need for personnel resources increases, though even those resources may still not be sufficient to achieve the objective of CTE. Complexity, particularly with the involvement of multiple entities, also limits agility.

## B. Governance and Oversight of CTE

### 1. CTE Roles and Responsibilities

The vision of public education as outlined by the State Legislature is an “educated citizenry”, which is achieved in part through the mission of providing students with “learning and occupational skills” as well as “literacy and numeracy” (53E-2-301).

Utah Code 53E-3-501 then outlines the responsibilities of the Board in establishing various minimum standards for public schools to achieve the mission and vision of public education, such as standards for educator qualifications, attendance, and graduation requirements. The only mention of CTE in this section is the following:

*“(5)(a) A technical college listed in Section 53H-3-1202 shall provide competency-based career and technical education courses that fulfill high school graduation requirements, as requested and authorized by the state board. (b) A school district may grant a high school diploma to a student participating in a course described in Subsection (5)(a) that is provided by a technical college listed in Section 53H-3-1202.”*

However, in a separate section (53E-3-507) additional responsibilities of the Board for CTE are outlined, including (emphasis added):

- Establishing **minimum** standards for CTE programs in the public education system,
- Administering and distributing funds to promote, aid, and maintain CTE, and
- Ensuring students **have access** to CTE at technical colleges and degree-granting institutions that provide technical education.

This audit did not conclude if “minimum” standards have been exceeded, nor if student access to postsecondary technical education is appropriate; but does include that:

- As reported in the Superintendent's Annual Report (see **V.B.4 Postsecondary CTE Courses**):
  - "Technical college secondary student headcount decreased by 7.0% (720) in 2023-2024."
  - "In 2023-2024, technical colleges and degree-granting institutions provided 6% of the total high school CTE program opportunities statewide (as measured in membership) in grades 9-12."

The following indicates concern with student proficiency in core subjects, which proficiency is a primary focus of the public education system:

- Kem C. Gardner Policy Institute stated in a January 2026 report: *"In 2025, 53.3% of kindergarteners, 48.2% of first graders, 48.7% of second graders, and 50.3% of third graders met grade-level expectations. These rates indicate that roughly half of Utah students progress through the early grades without reaching expected reading proficiency."* (The Future Is Watching: Understanding Utah's Early Literacy Landscape, p. 3)
- USBE News Release, January 29, 2025, stated: *"The National Assessment of Educational Progress (NAEP) 2024 scores have been released, showing...Utah's eighth grade reading scores fell by four points compared to the 2022 assessment..."*

If students are not proficient in core subjects, there may also be impacts to student success with CTE. The following is one potential data point that may reflect this; a related anecdote is also provided.

- Within the sample of 16 LEAs that offered students the option to earn YouScience skill certificates, students at 36 schools (i.e., high schools and technical centers), between SY2020 and SY2024, participated in the skill certification process. The table below shows the results. Also see **V.E.2(i) Proficiency: YouScience Skill Certifications**.

Certificates Attempted	Certificates Earned	Certificate Earn Rate
172,849	60,063	35%

- On November 14, 2025, Robert Pondiscio, Senior Fellow at American Enterprise Institute and a former public-school educator posted online "Even the best CTE programs cannot compensate for weak academic preparation..."

## 2. Oversight

At the August 19, 2025, Public Education Committee, where CTE related initiatives were discussed, one legislative fiscal analyst stated: "this is really the first time we're looking in-depth at CTE funding."

As a best practice, Standards for Internal Control in the Federal Government (the Green Book), published by the Government Accountability Office, establishes "Monitoring" as the fifth and final component in an internal control system. Monitoring is defined as *"Activities management establishes and operations to assess the quality of performance over time and promptly resolve the findings of audits and other reviews (The Green Book OV2.04)"*. Given the issues identified in the report, some of which are reiterated below, it appears USBE's monitoring of its internal control system specific to CTE, has not been sufficient.

(i) *Board and Superintendent Oversight*

Article X, Section 3 of the Utah Constitution creates the State Board of Education and vests “general control and supervision” of the public education system to the Board; parameters of the Board’s responsibilities, including rulemaking, are also defined by the State Legislature in Utah Code. The Board also appoints a State Superintendent of Public Instruction (Superintendent) to support the Board in its role. The Board has many responsibilities and may delegate some responsibilities to the Superintendent but retains a responsibility to provide accountability for delegated responsibilities.

The following items, in addition to risks identified in sections II – V of the report, represent examples of items where oversight by the Board or Superintendent may be lacking:

- For SY2023-2027, supporting documentation for proposed CTE pathways (i.e., approved CTE programs) forwarded to the Board for annual approval is not sufficient to clearly show that proposed CTE pathways are based on CTE program needs or new and emerging economic needs as outlined in Board Rule R277-911-3(2).
- Utah Code gives the Board latitude to use up to 20% of total CTE Add-on funds to fund performance (i.e., skill certification). While Board Rule R277-911 outlines the formula for the USBE to distribute these funds it does not speak to how the dollar amount or percentage to be allocated will be determined. Rather, the USBE CTE Section, in collaboration with LEA CTE Directors, determines the total funds, which for SFY2024 was \$9.1 million or—as it has been for several years—approximately 8%.
- Board Rule includes a provision for small school district “consisting only of necessarily existent small high schools...where multi-district CTE administration ...is not feasible” to receive an CTE Add-on: Administrative allocation of 10 WPUs (R277-911-5(10)); there is not a similar provision for small charter schools.
- Board Rule R277-914 references policies and procedures established by the “Superintendent” that CTSO’s must follow; however, the policy and procedure manual is not incorporated by reference in the Board Rule.
- Board Rule R277-915-4 does not include how the base amount of funding for WBL programs, which will be allocated to LEAs, is determined by the “Superintendent”.
- Currently a coordinator at the USBE signs articulation agreements on the behalf of the USBE; however, whether this is appropriate is a policy decision for the Board.
- Cut scores (i.e., cutoff score for a skill certificate that shows proficiency) for YouScience skill certificates are determined by the USBE CTE Section in collaboration with LEA CTE Directors and YouScience. The USBE CTE Section’s website states: *“Beginning in the 2024-25 school year, certification cut scores will transition from Utah’s 80% standard to national cut scores, generally ranging from 71-76%. This change aligns us with national benchmarks, providing a more accurate reflection of student knowledge and skills... Note: Tests that are in pilot phase will remain at 80% until a cut score is established.”* New cut scores vary by YouScience skill certification tests for a few reasons: tests are written differently, test content is different, average scores are different, and some tests have more content than others. While cut scores now generally range from 71-76%, cut scores for some exams in SY2026 are between 60-70%; exams with a 60% cut score are Manufacturing Principles I and Unmanned Aerial Systems I.

## VII. Why it Matters

Given the complexity of CTE, it is not surprising to find various impacts, including that the overall strategy for CTE as it is currently designed and implemented is ambiguous. Specifically, CTE and its graduation requirement and optional initiatives and components—which initiatives have been appropriated state-restricted funds of approximately \$950 million from SFY2021-SFY2026—are not well defined and as such cannot be implemented effectively. Lack of definition also precludes identification of necessary data points and determination of meaningful performance metrics. All of which obscures accountability to lawmakers, Board members, education practitioners, industry, and above all, taxpayers and students.

For example, the vision of Utah's CTE program is to “prepare students for success by providing them with relevant and rigorous learning experiences that align with the needs of Utah's workforce and connect them to postsecondary opportunities.” However, there is no performance measure with a related system or tool in place that tracks a student from public education through higher education and into the workforce to verify effectiveness of CTE. Any postsecondary data maintained by the USBE or LEAs is self-reported and unverifiable.

The following are potential effects, or effects identified in the report, that are due at least in part, to the complexity of CTE as it is currently designed and implemented.

### A. Student, Counselor, and Educator Experience

#### 1. Student and Counselor Experience

As noted on the USBE CTE Section's website, several students shared their CTE Success Stories, which describe high-quality educators, hands-on opportunities, and earned credentials and scholarships. In addition to these success stories, the following anecdotes are provided as examples of the impact of complexity and ambiguity as potential barriers to a positive student experience with CTE to provide a comprehensive picture of a student experience.

- One recent high school graduate who enjoyed their CTE courses described the process at their high school to verify that they were a CTE completer in several CTE pathways in the following steps:
  - 1) Obtain a form from the school counselor for each CTE pathway and another document that lists the approved CTE courses in each CTE pathway.
  - 2) Add all eligible CTE courses that were completed, including the semester the CTE course was taken and the grade earned for each CTE course, on the respective form.
  - 3) Submit the form to a CTE-specific school counselor who verifies the information provided on each form and confirms the student completed a CTE pathway.
- Another recent high school graduate, who graduated as valedictorian with an associate's degree, did not realize they completed a CTE pathway until after graduation.

The above is also evidence of the lack of a data system solution specific to CTE, particularly for CTE concentrator and CTE completer data, which is generally not maintained at the LEA level. This impacts the ability of school counselors to have readily available student information to effectively provide assistance to students (e.g., graduation, scholarships, internships).

## 2. Educator Experience

Complexity and ambiguity may also impact an educator's experience with CTE. For example, as noted in **III.C.1 Roles and Responsibilities** there are concerns with licensing and endorsements related to CTE courses that impact educators seeking to obtain CTE endorsements. These concerns include:

- Requests for additions or changes to endorsements after established deadlines,
- Endorsement misalignment with CTE courses and license area of concentration,
- Discrepancies between the endorsement application form and official CTE course and endorsement codes in CACTUS,
- Endorsements without a competency-based path for attainment, and
- Out-of-date requirements.

Finally, during the October 3, 2025, Board meeting, Board members commented that "there's barriers" to obtaining an endorsement and "to get an endorsement...it's so complicated."

## B. Lack of Clarity

An effect of terminology, provisions, and documentation that are not designed carefully and consistently, nor used with fidelity, is lack of clarity. Lack of clarity contributes to ambiguity as identified above.

### 1. CTE Program Example

The term "CTE program" is used frequently in practice and presentations; but what does it mean? Is it:

- Whatever an LEA does to help a student meet the graduation requirement?
- A CTE cluster?
- A CTE pathway?
- More than one CTE pathway?
- All the CTE clusters and CTE pathways that an LEA implements?
- All the CTE clusters and CTE pathways more than one LEA implements?
- Implementation of Perkins V?
- Products of CTE Add-on funding?
- One or all of the CTE-related line items of funding?
- A financial system CTE program code in the chart of accounts?

Also see **III.B Board Rule** for additional terms and provisions that lack clarity.

### 2. Matching Funds Example

There may also be a lack of clarity regarding how various CTE-related funds may be used.

For example, as noted earlier in the report, LEAs who receive WBL funds are required to provide an equivalent match, in funds; this should not be confused with the MOE requirement for LEAs that receive Perkins V funding. LEAs have some discretion regarding the source of funds used to match the state WBL funds; however, not every funding source is allowed to be used to fund the required match. For example, the USBE CTE Section recently clarified with the federal Office of Career, Technical and Adult Education, that Perkins V funds may not be used for any state required match, including the local match for WBL funds (see Perkins V, Sec. 211(a)).

During a recent monitoring visit, the USBE CTE Section identified that an LEA used over \$500K of federal Perkins V as local match for state WBL funds for SFY2024 and SFY2025. This item is still in a corrective action process and has not been resolved; however, multiple funding sources, differing MOE and match requirements for various CTE funding sources, and an apparent lack of clarity regarding use of those funding sources has resulted in additional administrative effort at the state and local levels. This situation must also be reported to the Office of the State Auditor specific to the Single Audit of the State of Utah, and as such may be reported to the federal government. The Board is the primary recipient of Perkins V funds, and if the federal government were to require repayment, the Board is primarily responsible for the repayment.

### **3. Approved CTE Program Example**

An example of documentation that is not being used consistently, nor with fidelity, resulting in lack of clarity was outlined in **III.C.2 Approved CTE Program**. In short, it was identified that the CTE clusters and CTE pathways on the website for SY2026 are not the SY2026 board approved CTE clusters and CTE pathways but the SY2027 board approved CTE clusters and CTE pathways. While this lack of alignment is explained by a reported federal modernization, this lack of clarity may potentially impact educator endorsements, data reliability (e.g., concentrator, completer, course), reporting of data, and student graduation (e.g., graduation cords, pathway medallions).

## **C. Choice and Disparity Due to Choice**

Choice and disparity (i.e., a different level of treatment) due to choice are also an effect of the current design and implementation of CTE. The following statute allows for choice in educational opportunities and also limits the amount of disparity from choice in educational opportunities children of the state may experience to “reasonabl[e]”. Utah Code 53F-2-103 states:

*“(1) The purpose of this chapter is to provide a minimum school program for the state in accordance with the constitutional mandate. It recognizes that **all children of the state** are entitled to **reasonably equal educational opportunities** regardless of their place of residence in the state and of the economic situation of their respective school districts or other agencies.”*

Additionally—and while not specific to CTE, the principle of disparity may be similar—the following was identified in the 2018 USBE Internal Audit of School Fees:

*“...schools serving low-income neighborhoods have been forced to eliminate programs which are important in helping deprived youngsters gain a sense of belonging and participation in schools and the world beyond their immediate surroundings, while children in affluent neighborhoods continue to receive a smorgasbord of programs, subsidized in whole or in part by tax-derived public education funds. The Court finds that this practice continues to deprive low-income students of equal educational opportunities, leading to inferior performance, discouragement, disaffection, and ultimately to separation from school.”* (Permanent Injunction p.27)

Evidence of choice and potential disparity from choice within CTE is abundant.

## 1. Report Examples

Examples of choice and potential disparity from choice previously explained in the report include:

- LEAs receiving or not receiving an allocation of state-restricted funds, which impacts CTE dollars available to spend per student,
- School districts with the ability to build and maintain tech centers,
- Varying CTE cluster, CTE pathways, and CTE courses offered at LEAs that choose to implement approved CTE programs,
- Varying YouScience and industry skill certificates offered by LEAs, and
- Varying CTSOs offered at LEAs.

In addition to the above, the report notes in **III.B.3 Required Rulemaking** that the Board has responsibilities to all LEA CTE programs—whether or not the LEA receives state-restricted CTE funds for choosing to implement approved CTE programs—however, it is also noted that Board Rules do not appear to address those statutory responsibilities, which may limit mitigation of disparity.

## 2. CTE Partnerships

As a final example of the impact of choice, a sample of LEAs were asked to report on any CTE-related partnerships or programs, outside of the state approved CTSOs, that assisted the LEA in meeting CTE goals between SY2019-SY2024. Three (19%) of the 16 sampled LEAs that offer CTSOs reported additional partnerships or other CTE options. Of those three:

- One reported they offered two additional CTE options for students (e.g., robotics).
- One reported partnering with local businesses and a local university, in addition to receiving donations from various other organizations “on a here and there basis.”
- One reported partnering with as few as 11 local organizations to as many as 48 from SY2019-SY2024. Reasons for the many partnerships included:
  - student internships
  - donations (funding and/or supplies)
  - work based learning partners (e.g., job shadowing, guest speakers)
  - blood drives
  - field trips
  - classroom presentations

These differences reflect that students at LEAs that have partnered with local organizations may have access to more CTE options, outside funding (i.e., donations), and receive higher exposure to local jobs and careers, increasing the odds of job placement once they graduate.

## D. Noncompliance

Another potential effect of complexity and ambiguity within CTE is noncompliance; examples are provided below.

### 1. Summer Ag

In a review of the Summer Ag Program Detail Area for compliance, a selection of schools at several LEAs who received CTE Add-on: Summer Ag funding for SFY2024 were reviewed. Numerous issues were identified as explained below.

- For a selection of 15 schools at 8 LEAs, no evidence was provided by the USBE CTE Section to demonstrate required weekly schedules and monthly reports outlining accomplishments are received by the USBE.
- For SFY2024, the USBE established an application deadline of October 25, 2024, in the Utah Grants Management system. Of the eight LEAs reviewed, one (13%) submitted the application past the due date. However, the USBE then changed the due date to November 1, 2024, to accommodate the late submission.
- Evidence of final report submissions lack date stamps to determine if they were submitted by the required deadline.
- In a selection of 18 schools at 10 LEAs, none (0%) provided evidence, nor assurance, that the LEA's administration had approved the calendar of activities as required.
- Although there is a requirement to visit participating students a minimum and average number of on-site visits, there is no formal roster or attendance documentation to ensure compliance.
  - In an attempt to verify if the requirement is potentially being met, auditors reviewed logs generated by summer ag educators for two schools. Based on the evidence available, it appears educators at both schools did not perform all the required visits. Even when giving the educators the benefit of the doubt based on the logs provided (e.g., watched student at the rodeo, which is not an onsite visit), it still appears the educators did not meet all visit requirements.
    - The educator at the first school reviewed only visited 19 of 35 (54%) students once. This same educator reportedly visited at least one student as many as 13 times.
    - The other educator logged only one visit to 39% of the students identified. Like the educator at the other school, this educator logged as many as 16 visits for a couple of students.
- No evidence was provided, such as an attestation agreement, that assures educators and interns are not engaging in any conflicting employment while administering the Summer Ag program.
  - To the contrary, given the high number of visits logged to some students, there is reason to believe some educators may have conflicts and may also 1) be receiving other compensation to support their CTSO (i.e., FFA) obligations, and/or 2) be conflating data on which visits are related to which funding source.
- 1 (33%) of three interns qualifications reviewed at three schools did not satisfy the qualification requirements.
- 1 (5%) of 19 educators did not hold a valid endorsement.

## 2. CTE Courses

- When reviewing the CTE courses for CTE unit of credit area alignment (R277-700-6(16)), a number of CTE courses that were not tied to a CTE unit of credit area were identified. This could potentially lead to noncompliance with graduation requirements. Out of the 5,870 students in grades 9-12 that graduated in SY2024 in 17 sampled LEAs:
  - 895 (15%) students earned credit in CTE courses that were not tied to CTE unit of credit areas. However, only three (<1%) students did not appear to meet CTE graduation requirements for this reason. This is due to students earning more than the minimum 1.0 CTE units of credit required for graduation.

- In a review of 3,828 CTE courses, at 16 LEAs that were allocated CTE Add-on: Added Cost funding, 10 (<1%) specific CTE course offerings should not have qualified for CTE Add-on: Added Cost funding. Of these 10:
  - 7 (70%) CTE course offerings had titles that were sunset (e.g., Wildlife and Landscape Photography).
  - 3 (30%) CTE course offerings were taught outside regular school hours.
- Of the 6,152 CTE educator assignments from SY2021-SY2024, at a sample of 18 LEAs reviewed, 359 (6%) CTE courses, as coded to CTE in CACTUS, were not assigned to and taught by a state-qualified educator. On average, 93% of an LEA's educator assignments met state qualifications, and 61% of educator assignments met all federal qualifications. The five CTE courses with the largest number of unqualified educator assignments from SY2021 to SY2024 are as follows.

CTE Course Name	# of Unqualified Educator Assignments	Total # of Educator Assignments	% of Unqualified Educator Assignments
<b>General Financial Literacy</b>	31	165	19%
<b>Business Office Specialist</b>	13	128	10%
<b>Digital Business Applications</b>	13	97	13%
<b>Business Communication I</b>	13	86	15%
<b>Computer Programming I</b>	12	59	20%

## E. Excess and Waste

Another impact of complex and ambiguous systems is excess (i.e., more than is necessary or desirable). This is a particularly important concept for government given appropriated funds come from taxpayers. This is also important because excess can result in waste, which is defined by the [Government Accountability Office \(GAO\)](#) as “when individuals or organizations expend government resources carelessly, extravagantly, or without adequate purpose.”

### 1. Report Examples: Excess

Examples of practices that evidence potential excess previously explained in the report include:

- CTE fund balances at yearend (i.e., not using all allocated funds on current year students),
- Budgetary flexibility (unrestricting up to 35% of state-restricted CTE formula funds, which may or may not be expended in the same fiscal year),
- Potential line-item redundancy (e.g., culinary arts and hospitality CTE pathways funded by two separate line items),
- Maintenance of inactive endorsements (e.g., 62 in SY2024), and
- CTE courses with limited or no student participation.

### 2. Report Examples: Waste

The GAO also indicates: “Waste involves incurring unnecessary costs due to inefficient or ineffective practices, systems, or controls.” Examples of inefficient and ineffective practices previously explained in the report include:

- CTE graduation requirements not aligned with CTE Add-on requirements,
- CTE course information maintained in multiple systems that do not reconcile,
- LEA inability to provide information or provide information easily and in a usable format,
- Documents on the website with incorrect references, broken links, etc.,
- Skill certification funding calculation documentation missing information, and
- Incomplete or missing Summer Ag documentation.

As a final example, the following was shared by USBE staff during the audit specific to an endorsement overseen by the USBE CTE Section:

- “[T]here is an elementary keyboarding endorsement that can be earned by sending a 1-minute video of touch typing...but it costs us hundreds to award the endorsement in work/resources.”

## VIII. Recommendations

Before providing suggestions to address the findings of this report, we acknowledge the work that has been done, and that is in-process, in response to the findings and observations identified. This includes:

- Updating documents and links on the website,
- Correcting non-substantive changes to Board Rules,
- Increasing communication and collaboration, and
- Reviewing data processes with the intent to make improvements.

Recommendations that follow are suggestions to address:

- Findings and observations related to CTE (**II. Financial, III. Policy, IV. Data Reliability (Non-Financial), and V. Performance**),
- Why these concerns and trends are or may be occurring (**VI. Reasons for the Current Conditions**)
- Current impact, and possible future impact, associated with what was found (**VII. Why it Matters**)

Finally, the suggestions below, or alternative actions determined by the Board and management, to address the findings of this report should be undertaken in a timely manner and in consideration of the upcoming legislative deliberations, as well as potential impact to students and taxpayers.

### A. General Policy Considerations

With concurrence regarding the objective of CTE, a next step is to determine the structure that will support achievement of the objective and to compare that structure with the current structure, identifying where change is needed.

To determine the appropriate structure, and appropriate funding of that structure, high-level policy decisions or evaluations should include:

- The responsibility public education has for student proficiency in core content areas (e.g., English Language Arts, Mathematics) and the infrastructure supporting achieving that proficiency (e.g., buildings, class size).
- The roles and responsibilities public education and higher education should have for CTE for all students; this should be done in consideration of information in all other bullet points of this subsection and the sub-bullets below.
  - Determination of roles and responsibilities should also include which role(s) should focus on generalization (e.g. awareness of many college and career options) and which should focus on specialization (e.g., participation in multiple CTE courses or options for a specific industry).
  - The role for public education should also include determination of the graduation requirement for CTE for all students, the opportunities LEAs should be required to provide to students to meet the graduation requirement, and how those opportunities should be funded.
  - After the above is determined, optional CTE initiatives in the public education role could be considered; when determining choice options, potential disparity from choice should also be weighed.

- The resources, data, and communication necessary to know if the objective of CTE is being achieved and to determine accountability for assigned roles and responsibilities. Resources include, but are not limited to personnel, funds, and systems (data, financial, internal control).
- The return on investment for the taxpayer, given nearly \$1 billion dollars has been appropriated for CTE over the last six years and the USBE has no reliable means of determining or measuring the benefit (e.g., applied science, skill transfer).
- The cost benefit of receiving \$17 million in federal Perkins V, which related compliance requirements (e.g., MOE, match, approved CTE programs, concentrators) impact state-restricted CTE funding and CTE requirements.

## B. Specific Policy and Funding Considerations

An antidote to complexity is strategic simplification. Evaluation of items in **VIII.A General Policy Considerations** above will provide context needed to effectively simplify CTE; however, the following suggestions to simplify CTE are based on the current design and implementation of CTE. These suggestions should be carefully studied given the potential for second and third level effects (e.g., federal Perkins V). Finally, in making these suggestions the auditors recognize some will require collaboration between the Board and State Legislature, and possibly other entities.

### 1. Simplify CTE-related Line Item and Program Funding

Simplifying CTE-related line-item and program funding, with the related statute, would provide immediate impact at the state and local level as additional requirements in Board Rule could be reduced, which would reduce the associated administrative work. Simplification may include:

- Eliminating potentially redundant CTE-related line items (e.g., ProStart, IT Academy).
- Determining the permanent status of the Hospitality and Tourism Management Career and Technical Education Pilot Program (53E-3-515) created in 2017 or eliminating it as a potentially redundant CTE-related line item.
- Determining the amount of CTE Add-on that is actually add-on (i.e., “for the higher costs associated with CTE courses”).
  - Given LEAs report expending approximately 80% of CTE program related funds on personnel costs (**II.D.3 LEAs and Expenditures**), consider if CTE Add-on is covering the “higher costs” of CTE courses, covering the costs of adding “more” CTE course options, many with limited student participation, or being used to pay higher educator salaries.
  - Budgetary flexibility of CTE Add-on may also be a relevant consideration to this determination.
- Reducing CTE Add-on Program Detail Areas (i.e., Admin, High School, Tech Centers, Summer Ag, Skill Certification, Added Cost, WBL).
  - Given approximately 70% of CTE Add-on funds are allocated to LEAs as part of CTE Add-on: Added Cost funding (i.e., based on CTE membership (ADM)) is the state and local administrative effort to allocate, monitor the use, and report on of the remaining 30% of funds in accordance with the respective requirements of the remaining six Program Detail Areas an effective use of taxpayer funds.
  - Budgetary flexibility of CTE Add-on may also be a relevant consideration to this determination.

## 2. Develop a Statewide Policy for Consistent LEA Accounting

A statewide policy, within the parameters of GASB GAAP, on whether to initially recognize revenue as earned or unearned would help ensure consistent and transparent financial reporting of CTE program related funds by LEAs on their financial statements and the Schedule C. This would also facilitate cross-LEA comparisons at the state level.

- CPA firms that audit LEAs, as well as the USBE Financial Operations Section and the Office of the State Auditor, can provide insight on a statewide policy. This is also in line with audit recommendations of the Office of the Legislative Auditor General (see 2022-04 A Performance Audit of Financial Reporting in Public Education linked in **Appendix D – Criteria and Online Resources**) that indicate LEA data should be available to assess performance relative to their peers.

## 3. Board-Level Policy Making and Governance

In **VI.B.2(i) Board and Superintendent Oversight**, several items were identified where the Board or Superintendent could consider taking a more active role to ensure accountability for achievement of the objective of CTE and to support of the USBE CTE Section. The items in that section are summarized below:

- Receiving the documentation outlined in Board Rule R277-911-3(2) when annually reviewing and approving approved CTE programs,
- Reviewing and determining the percentage of total CTE Add-on, up to 20%, to be used for CTE Add-on: Skill Certification allocations to LEAs,
- Reviewing Board Rule R277-911-5(10) to consider if small charter schools should also receive a similar allocation as small school districts,
- Considering if the policies and procedures that CTSO's must follow that are established by the Superintendent pursuant to Board Rule R277-914 should be incorporated by reference in the Board Rule,
- Considering if Board Rule R277-915-4 should include how the base amount of funding for WBL programs is determined by the Superintendent,
- Considering who has authority to sign articulation agreements on behalf of the USBE, and
- Reviewing and approving proposed YouScience skill certification cut scores.

In addition to the above, the Board should ensure required Board Rules are developed to meet the provisions in Utah Code 53F-2-311(5), namely to “include procedures to assist [LEAs] to convert existing programs that are not preparing students for the job market into programs that will accomplish that purpose.” Programs, as mentioned in this subsection of Utah Code, are not limited to those LEAs implementing approved CTE programs funded with state-restricted funds (see **III.B.3 Required Rulemaking**).

Finally, “Superintendent” as used in Board Rule is defined in Board Rule R277-100-2 as “(33) means the State Superintendent of Public Instruction or the Superintendent’s designee.” The Superintendent should ensure awareness of, and accountability for, each designee, acting on their behalf to comply with responsibilities outlined in Board Rule.

#### 4. Revise and Align Official CTE Rules, Policies, and Systems

Aligning official CTE rules, policies, and systems would provide clarity and transparency. The following should be reviewed and updated to ensure alignment; all relevant USBE sections should be included in this review process (see **III.D.1 Roles and Responsibilities**).

- CTE unit of credit areas for graduation (R277-700-6(16)), if unit of credit areas are needed. If unit of credit areas are needed, they should align with CTE clusters.
- CTE programs of study (R277-914-2(2))
- CTE clusters and CTE pathways, which are approved annually by the Board (R277-911)
- CTE Program Codes (Chart of Accounts for LEAs)
- CTE Course Categories (CACTUS)

Furthermore, the following Board Rules should be carefully reviewed by all relevant USBE sections and updated to ensure defined terms are accurate and used consistently with legislative terms used; internally throughout the respective Board Rule; externally with other Board Rules, including Board Rule R277-100 *Definitions for Utah State Board of Education Rules*; and other CTE-related documents. The Board Rules should also be reviewed to ensure all provisions are necessary; clear as to roles and responsibilities, timelines, etc.; and can be implemented efficiently and effectively at both the state and local level:

- R277-911 Secondary Career and Technical Education (CTE)
- R277-914 Career and Technical Student Organizations
- R277-915 Work-based Learning Programs
- R277-916 College and Career Awareness (CCA)
  - The CTE Add-on: CCA carve-out funding (i.e., Technology-Life-Careers (53F-2-311)) was eliminated during the 2025 Legislative Session, and SFY2026 will be the first year LEAs will not receive CCA funding allocations. The Board should consider what action related to this Board Rule is necessary.

Specific to Board Rule R277-911-3, regarding initial application and annual reviews, either the Board Rule should be updated to reflect practice, or practice should be updated to reflect the Board Rule.

- Transparency would be improved by separating the initial application review process and the annual review process.
- LEAs should only be required to submit information annually if that information will be reviewed by the USBE annually.

Additionally, the requirement in Board Rule R277-911-3(5)(d)(v) requiring LEAs demonstrate that CTE educators hold valid Utah licenses and endorsements was essentially negated during the 2025 Legislative Session with the passage of Utah Code 53E-6-204. This section of Utah Code provides an exemption for licensure specific to CTE educators, allowing an LEA to determine if an individual possesses the necessary industry expertise to educate students in a CTE course.

Finally, the Board should review and clarify the roles of LEA and regional advisory committees (R277-911), state-level advisory committees, and other CTE-related committees and councils (e.g., USHE-related, Talent Ready Utah) in achieving the objective of CTE. Requirements in Board Rule should then be provided to ensure accountability to role responsibilities. However, the Board would also need to consider this as part of monitoring the annual review or initial

application review, which includes that an LEA must demonstrate an active LEA or regional advisory committee.

## 5. Data, Records, and Reporting

### *(i) Record Retention*

As Board Rule R277-484 gives the Superintendent the authority to maintain a list of approved SIS, the Superintendent should include record retention requirements for SIS data as a requirement for an SIS to be on the approved list given multiple LEAs reported inability to provide data due to switching SIS's. Record retention schedules for other CTE-related initiatives should also be considered (e.g., advisory committees, consortia).

Also, additional clarity and training is needed for LEAs regarding retention of data that is submitted to the USBE and state vendors (e.g., YouScience) given multiple LEAs report not retaining records—though they are the record owner—after it has been submitted to the state or vendor.

Finally, it appears there are no regulations dictating how often articulation agreements should be updated or reviewed, it seems that if the articulation agreement itself has an expiration date, agreements should be reviewed upon expiration and modified and renewed as appropriate or expiration dates should be removed. The USBE should consider whether additional steps are necessary to ensure articulation agreements are properly maintained.

### *(ii) Course Name and Code Fidelity*

The USBE should ensure that only CTE courses are coded to CTE categories in CACTUS. For example, if General Financial Literacy is not a CTE course the course code in CACTUS should be updated.

A statewide policy should be developed to require LEAs to use USBE approved CTE course names and CTE course codes to increase transparency and data reliability; it would also provide additional opportunity for meaningful data analysis.

Parameters could also be established for adding new courses (e.g., thresholds for enrollment, recommendations by a certain number of local or regional advisory committees) to ensure the benefit of adding the course meets or exceeds the cost.

### *(iii) Concentrator and Completers*

Current state and local data systems do not have the capability to assign CTE courses to CTE pathways and CTE clusters; thus, it is a highly manual process to determine if students are concentrators and completers.

Furthermore, as noted in **IV.E Concentrator and Completer Data**, this data has been misreported in both state and federal reports for several years, action should be taken to design and implement policies and procedures so that inaccurate reporting does not happen in the future, and to rectify the misreporting to the extent possible.

### *(iv) Business Rules*

The USBE should evaluate business rules over UTREx data fields LEAs are required to provide (e.g., grade\_earned, credit\_earned) to ensure data fields are meeting the intended objectives

for all data users (e.g., USBE's Data & Statistics and CTE Sections). Additionally, LEAs that have not reported required UTREx information, particularly for grade\_earned and credit\_earned fields, as was noted in **IV.E Concentrator and Completer Data** should be held accountable.

Furthermore, increased oversight of CTE data that is only collected by the USBE or that is reported out at a state or federal level is needed and could include:

- Integrating a quality review process into all staff and leadership responsibilities,
- Increasing communication between USBE sections regarding updates to scripts or business rules, and
- Increasing communication with LEAs regarding CTE concentrator and completer data, including verifying data in a timely manner.

*(v) Skill Certificates*

After addressing the errors noted in the audit, the USBE should recalculate the allocation of CTE Add-on: Skill Certificate funds to LEAs and compare that to the allocation that was made to LEAs. The USBE should then determine the cost-benefit of correcting LEA allocations and document the justification for either making the corrections or not making the corrections.

Furthermore, the USBE CTE Section should designate specific data fields for industry certifications instead of backfilling current data fields for industry certifications that are built for YouScience certifications.

*(vi) Work-based Learning Match*

The USBE CTE Section should complete monitoring of LEA match for WBL required in state law (see **II.B.1(viii)(a) Work-based Learning**). LEAs not providing the required match should be held accountable and corrective action in accordance with R277-114 should be considered.

*(vii) Transparency*

Information published on the USBE's website should be clear, accurate, and not misleading. Additionally, there should be consistency and transparency in reporting; reports or documents with financial information should have totals reflective of the detail within a report. Disclaimers should be provided when adjustments are made.

## **Appendix A – Objective, Scope, and Methodology**

### **A. Objective and Scope**

On March 7, 2024, the Utah State Board of Education (Board), approved and prioritized an audit of Career and Technical Education (CTE). The audit started in July of 2024; however, given competing priorities and limited resources, the audit was not fully staffed until the spring of 2025.

The primary objective of the audit is to review CTE, including course offerings, participation, relevance, cost and resources available at LEAs. The audit also considers to some extent related programs in higher education and factors impacting outcomes. To achieve the objective, the Internal Audit Department (IAD) generally reviewed data from school years (SY) 2019-SY2024.

### **B. Methodology**

To achieve the objectives and scope noted above, and to ensure an accurate and efficient audit, the IAD gained an understanding of funding, relevant criteria (e.g., Utah Code, Board Rule, and policies and procedures), and programmatic practices, as well as the Utah State Board of Education's (USBE) relationships with vendors and the private sector. Prior to performing analyses, populations—and where necessary, samples and selections—were identified using standard audit procedures.

We performed several analyses which were generally limited to grades 9-12 and interviewed USBE and local education agency (LEA) staff regarding CTE-related operations.

#### **Population**

To identify a relevant population of LEAs across the scope of audit, IAD identified all LEAs who reported student enrollment in grades 9, 10, 11, or 12, in SY2019 and SY2025. In total, 96 LEAs were identified that were serving secondary students and were in operation throughout the duration of the audit.

Where possible, analyses were conducted using full populations of LEAs, including:

- CTE course participation,
- CTSO participation, and
- Funding, including statutory allocations.

#### **Selections**

For several analyses, limited resources necessitated a sampling methodology. Given the risk associated with sampling, extrapolation was not performed. Several samples were selected, including:

- A sample of 18 LEAs—16 LEAs implementing approved CTE programs (see **Appendix B – Glossary and Acronyms** for definition) and two LEAs which chose not to implement approved CTE programs but still offered CTE courses due to the CTE graduation requirement. Considerations in determining the selection included CTE planning

consortia, LEA type (i.e., district, charter), and total grade 9-12 enrollment. The sample of LEAs—as applicable and as time allowed—was used for various analyses, including:

- CTE course offerings
- Educator qualifications
- LEA and regional advisory committees
- LEA policies, including grading policies
- Summer Agriculture program
- YouScience and industry skill certificates offered and earned
- Another selection of 18 LEAs that received CTE Add-on: Summer Agriculture funding was identified to review compliance with Board Rule R277-911-10. Given limited resources and time, not all LEAs were reviewed for all compliance attributes selected.

## **Data**

Wherever possible, data were collected from boundary sources. For example, offerings at LEAs, inclusive of CTE courses were collected from LEAs and YouScience and industry skill certificate data was collected from YouScience and the USBE CTE Section. Other data, such as educator qualifications and CTSO data, were collected from USBE databases.

## Appendix B - Glossary and Acronyms

Term or Acronym	Term or Acronym Description
ADM	Average Daily Membership
Administrative Funding Consortia	LEAs that consolidate CTE administrative services with other LEAs. See <b>Appendix C, CTE Lists</b> for a list of consortia.
Annual Program Report (APR)	A report that includes all LEA financial data by major program summarized by school district and charter school.
Approved CTE Program	A CTE pathway within a CTE cluster that is approved by the Board annually for which an LEA generally receives restricted CTE Add-on funding and for which an LEA must meet various requirements in Board Rule and Utah Code. See Board Rule R277-911.
Board	The constitutionally established and elected body of 15 members of Utah State Board of Education.
Board Rule	Utah Administrative Code promulgated by the Board
CACTUS	Comprehensive Administration of Credentials for Teachers in Utah Schools
CACTUS CTE Category	An 11-digit number assigned to a group of related CTE Courses in CACTUS that starts with 30 or higher. The name of the CACTUS CTE Category may be similar to a CTE cluster.
CAPS	Center for Advanced Professional Studies
CCA	College & Career Awareness
CE	Concurrent Enrollment
CE Course	A concurrent enrollment course where a student may earn credit from a USHE entity.
Chart of Accounts	An organized lists of codes (e.g., revenue, program, expenditure) LEAs must use to record and report financial information.
CNLA	Comprehensive Local Needs Assessment
COBI	Compendium of Budget Information
Core Code	An 11-digit number assigned to a course in CACTUS.
Course	A class
Credit	Unit of measurement for a course that may or may not count towards graduation; some credits are required for graduation per R277-700.
CTE	Career and Technical Education
CTE Cluster	Industry sector with CTE pathways
CTE Completer	A student who is a concentrator and takes CTE courses equivalent to three credits in a CTE pathway.
CTE Concentrator	A student who takes a minimum of two CTE courses within a single CTE pathway.
CTE Core Code	A core code that starts with 30 or higher (e.g., 32020000150). All CTE Core Codes will fall within a CACTUS CTE Category.
CTE Course	A course to gain industry specific knowledge and skills.

Term or Acronym	Term or Acronym Description
CTE Credited Course	A CTE course that counts towards the 1.0 unit of CTE credit for graduation required by R277-700. A course has a state-approved CTE core code, meaning it has related standards. The course may require one or two class periods for up to one year and may be completed by demonstrated competencies or by course completion.
CTE Pathway	Series of courses with related knowledge and skills
CTE Program	The structure (foundation) to ensure students achieve industry knowledge and skills. It MUST include a course (i.e., 1 CTE credit for graduation (R277-700-6(16))).
CTE Section Quality Assurance (CTE QA)	<p>The process used by the CTE Section to:</p> <ul style="list-style-type: none"> <li>• approve an LEAs application to implement an approved CTE program,</li> <li>• complete an annual review of the LEA to continue implementation of an approved CTE program, or</li> <li>• complete other assurance activities, such as on-site visits, approved CTE program quality reviews, and monitoring of Perkins compliance at LEAs and USHE Entities.</li> </ul> <p>The CTE section calls this Program Approval.</p>
CTE Unit of Credit Area	Unit of credit area listed in R277-700-6(16) that counts toward the CTE graduation requirement.
CTSO	Career and Technical Student Organization
Cutscore	Score that must be achieved to be considered proficient.
Degree-granting Institution (DGI)	An entity listed in UCA 53H-1-102(1)(a).
Degree-granting Institution Providing Technical Education (DGI-TE)	An entity listed in UCA 53H-3-608; also see UCA 53H-3-609.
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 laws, rules, policies, procedures, processes, forms, etc.
DNR	Department of Natural Resources in Utah
DOPL	Division of Professional Licensing in Utah
Enrollment	Courses a student signed up to participate in.
FFA	Future Farmers of America
FML	Federal Mineral Lease Fund
GAAP	Generally Accepted Auditing Principles - a common framework of accounting rules and standards for financial reporting promulgated by GASB.
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board whose purpose is to establish GAAP for state and local governments within the United States.
IAD	The Internal Audit Department of the USBE

Term or Acronym	Term or Acronym Description
IHE	Institutions of Higher Education
LEA	Local education agencies, which are comprised of both school districts and charter schools.
LEA Size	For grades 9-12: Large (>4,000 students) Medium (500 > <3,999 students) Small (<499 students)
LFA	Legislative Fiscal Analyst
Implementation	Putting a designed plan into effect; executing the previously designed plan.
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MOVEit	Secure file transfer software used to transfer sensitive educational data
MSP	Minimum School Program
OSHA	Occupational Safety and Health Administration
OLAG	Office of the Legislative Auditor General
OSA	Office of the State Auditor
Planning Consortia (CTE Regions)	Eight areas within the state of Utah, geographically based around USHE institutions that allow LEAs and USHE institutions to work together on CTE delivery and initiatives.  See <b>Appendix C, CTE Lists</b> for a list of these consortia.
Postsecondary	Education after high school, usually at a college or university.
SAR	Superintendent's Annual Report
Secondary	Public education grades 9-12
SFY	State Fiscal Year (i.e., July 1 - June 30)
SLCC	Salt Lake Community College
SIS	Student Information System
SOP	Standard Operating Procedure
SSID	Statewide Student Identifier
State Law	Inclusive of Utah Code and Board Rule.
Student Participation	Attendance or absences as it relates to the courses that a student is enrolled in
SY	School Year (i.e., 12-month period from July 1 through June 30)
T&L	Teaching and Learning section
Technical College (TC)	An entity listed in UCA 53H-1-102(1)(b)
TWC	Test Weight Chart
UBHE	Utah Board of Higher Education
UDAF	Utah Department of Agriculture & Food
ULEAD	Utah Leading through Effective, Actionable, and Dynamic Education

<b>Term or Acronym</b>	<b>Term or Acronym Description</b>
UPEFs	Utah Public Education Financial Systems
USBE	Utah Board of Education, the agency
USHE	Utah System of Higher Education
USHE Entity	A general term inclusive of degree granting institutions, degree granting institutions that provide technical education, and technical colleges
USIMS	Utah Schools Information Management System
USU	Utah State University
UTech Course	A course where a student may earn credit from a technical college.
UTREx	Utah eTranscript and Record Exchange
WBL	Work-based learning programs
WPU	Weighted Pupil Unit

## Appendix C – CTE Lists

### A. CTE Units of Credit Areas

<b>CTE Unit of Credit Areas, R277-700-6(16)</b>
Agriculture, Food, Natural Resources
Architecture and Construction
Arts, Audio/Visual Technology and Communications
Business, Finance and Marketing
Computer Science and Information Technology
Education and Training
Engineering and Technology
Health Science
Hospitality and Tourism
Human Services
Law, Public Safety, Corrections and Security
Manufacturing
Transportation, Distribution, and Logistics

### B. SY2026 CTE Clusters

<b>SY2026 CTE Clusters, USBE CTE Website</b>
Advanced Manufacturing and Engineering
Agriculture
Arts, Entertainment and Design
Business Management and Entrepreneurship
Construction
Digital Technology
Education
Energy and Natural Resources
Financial Services
Healthcare and Human Services
Hospitality, Events and Tourism
Marketing
Public Service and Safety
Supply Chain and Transportation

### C. SFY2026 CTE-Related Chart of Accounts Program Codes

Program Code	Description
6000	Career & Technology Basic Program - Add On
6015	Administration & Support Services
6020*	CTSOs
6100	Agriculture Food & Natural Resources
6150*	Summer Agriculture
6200	Education And Training
6300	Health Sci, Human Services & Public Safety
6400	Audio/Visual Tech & Communications
6500	Business, Marketing, Hospitality & Tourism
6600	Architecture & Construction
6700	Information Technology
6800	Engineering & Manufacturing Technology
6900	Transportation, Distribution & Logistics
5901	College and Career Awareness
5902	Work-Based Learning - K-12
5903	School Counseling - 7 - 12
7400	Career & Technical Education Federal Perkins

\*New for SFY2026

### D. School Districts with a Technical Center receiving CTE Add-On Funds

Technical Center*	School District
Davis Catalyst Center	Davis School District
Salt Lake Technical Center	Salt Lake City School District
Granite Technical Center	Granite School District
Jordan Academy for Technology and Careers (North campus)	Jordan School District
Jordan Academy for Technology and Careers (South campus)	Jordan School District
Canyons Technical Education Center	Canyons School District
Community Learning Center	Tooele County School District
Advanced Learning Center	Nebo School District
Sevier Career and Technical Education Center	Sevier School District

\*One additional school district was identified as having a technical center; however, it does not meet the definition of a technical center eligible to receive CTE Add-On: Tech Center funds.

**E. USHE Institutions Designated to Provide Technical Education to Secondary Students**

Technical Colleges	School Districts
Bridgerland Technical College	Box Elder School District Cache School District Logan School District Rich School District
Ogden-Weber Technical College	Ogden City School District Weber School District
Davis Technical College	Davis School District Morgan School District
Tooele Technical College	Tooele County School District
Mountainland Technical College	Alpine School District Nebo School District Provo School District South Summit School District North Summit School District Wasatch School District Park City School District
Uintah Basin Technical College	Daggett School District Duchesne School District Uintah School District
Southwest Technical College	Beaver School District Garfield School District Iron School District Kane School District
Dixie Technical College	Washington School District

Degree-Granting Institution Providing Technical Education	School Districts
Snow College - Richfield	Juab School District Millard School District Tintic School District North Sanpete School District South Sanpete School District Wayne School District Piute School District Sevier School District
USU - Eastern	Carbon School District Emery School District
USU - Blanding	San Juan School District
USU - Moab	Grand School District
SLCC	Salt Lake City School District Granite School District Murray School District Canyons School District Jordan School District

## F. Consortia

### 1. Planning Consortia (i.e., CTE Regions, Planning Councils)

The USBE has divided Utah into eight planning consortia, geographically based around USHE institutions; all LEAs will geographically fall into a CTE region but are not necessarily included in the planning consortium list because they are not implementing an approved CTE program. The planning consortia allow LEAs and USHE institutions to work together on CTE delivery and initiatives. Per Utah's federal Perkins V state plan, planning consortia "coordinate activities, curriculum, assess industry needs for approved CTE programs, and identify potential certificate and degree programs" for improvement. Each planning consortium has a Regional Pathway Coordinator and a Regional Pathway Implementation Plan to assist in implementing, evaluating, and improving transition programs from secondary to post-secondary opportunities. The eight planning consortia with their associated LEAs and USHE institution(s) are listed below.

**From C-06**

<b>Bear River</b>	<b>Central</b>	<b>Southeast</b>	<b>Uintah Basin</b>
Box Elder School District	Juab School District	Carbon School District	Daggett School District
Cache School District	Millard School District	Emery School District	Duchesne School District
Logan School District	North Sanpete School District	Grand School District	Uintah School District
Rich School District	Piute School District	San Juan School District	<i>Uintah Basin Technical College</i>
Fast Forward High School	Sevier School District	<i>Utah State University Eastern</i>	
InTech Collegiate High School	South Sanpete School District		
<i>Bridgerland Technical College</i>	Tintic School District		
<i>Utah State University</i>	Wayne School District		
	<i>Snow College</i>		

<b>Southwest</b>	<b>Mountainland</b>	<b>Wasatch Front North</b>	<b>Wasatch Front South</b>
Beaver School District	Alpine School District	Davis School District	Canyons School District
Garfield School District	Nebo School District	Morgan School District	Granite School District
Iron School District	North Summit School District	Ogden School District	Jordan School District
Kane School District	Park City School District	Weber School District	Murray School District
Washington School District	Provo School District	NUAMES – Layton Campus	Salt Lake School District
Success Academy	South Summit School District	NUAMES – North Campus	Tooele School District
<i>Dixie Technical College</i>	Wasatch School District	Spectrum Academy – Davis	AMES
<i>Southern Utah University</i>	American Leadership Academy	<i>Davis Technical College</i>	American Academy of Innovation
<i>Southwest Technical College</i>	Freedom Preparatory Academy - Provo Secondary	<i>Ogden-Weber Technical College</i>	Beehive Science and Technology Academy
<i>Utah Tech University</i>	Merit College Preparatory Academy	<i>Weber State University</i>	East Hollywood High School
	Rockwell Charter School		Itineris Early College High School
	Spectrum Academy - Pleasant Grove		Paradigm Charter High School
	Utah County Academy of Sciences		Providence Hall Charter School
	Walden School of Liberal Arts		Salt Lake Academy
	<i>Mountainland Technical College</i>		Roots Charter High School
	<i>Utah Valley University</i>		Salt Lake School for the Performing Arts
			Summit Academy High School
			Utah Virtual Academy
			Vanguard Academy
			<i>Salt Lake Community College</i>
			<i>Tooele Technical College</i>

## 2. Perkins V Funding Consortia

Perkins V funding consortia may include secondary and postsecondary eligible recipients within a planning consortium. Perkins V funding consortia generally mirror planning consortia with minor exceptions (e.g., Tooele Consortium).

A secondary entity must be eligible to receive \$15,000 or more to receive Perkins V funds as an individual entity, and a postsecondary entity must be eligible to receive at least \$50,000; otherwise, the entity must join a consortium to receive Perkins V funding. In SFY2024, the following entities received Perkins V funding as a consortium; an additional table shows entities receiving Perkins V funds individually.

<b>Bear River Consortium</b>	<b>Central Consortium</b>	<b>Southeast Consortium</b>	<b>Uintah Basin Consortium</b>
Box Elder School District	Juab School District	Carbon School District	Daggett School District
Cache School District	Millard School District	Emery School District	Duchesne School District
Logan School District	North Sanpete School District	Grand School District	Uintah School District
Rich School District	Piute School District	San Juan School District	<i>Uintah Basin Technical College</i>
InTech Collegiate High School	Sevier School District	<i>Utah State University (Eastern, Blanding, Moab)</i>	
<i>Bridgerland Technical College</i>	South Sanpete School District		
<i>Utah State University</i>	Tintic School District		
	Wayne School District		
	<i>Snow College</i>		

<b>Southwest Consortium</b>	<b>Mountainland Consortium</b>	<b>Tooele Consortium</b>
Beaver School District	Alpine School District	Tooele School District
Garfield School District	Nebo School District	<i>Tooele Technical College</i>
Iron School District	North Summit School District	
Kane School District	Park City School District	
Washington School District	Provo School District	
Success Academy	South Summit School District	
<i>Dixie Technical College</i>	Wasatch School District	
<i>Southwest Technical College</i>	American Leadership Academy	
<i>Utah Tech University</i>	Freedom Preparatory Academy - Provo Secondary	
	Merit College Preparatory Academy	
	Utah County Academy of Sciences	
	<i>Mountainland Technical College</i>	
	<i>Utah Valley University</i>	

<b>Individual Perkins V Funds Recipients</b>		
Davis School District	Canyons School District	Paradigm Charter High School
Morgan School District	Granite School District	Providence Hall Charter School
Ogden School District	Jordan School District	Salt Lake Academy
Weber School District	Murray School District	Roots Charter High School
NUAMES – Layton Campus	Salt Lake School District	Salt Lake School for the Performing Arts
NUAMES – North Campus	AMES	Summit Academy High School
Spectrum Academy – Davis	American Academy of Innovation	Utah Virtual Academy
<i>Davis Technical College</i>	Beehive Science and Technology Academy	Vanguard Academy
<i>Ogden-Weber Technical College</i>	East Hollywood High School	<i>Salt Lake Community College</i>
<i>Weber State University</i>	<i>Southern Utah University</i>	Itineris Early College High School

### 3. State Administrative Funding Consortia

Pursuant to Board Rule R277-911-5, LEAs may consolidate CTE administrative services with other LEAs, thereby forming a state administrative funding consortium for purposes of state CTE Add-on: Administrative funding (see **II.B.1(i) Administrative**).

For SFY2025, there were five state administrative funding consortia:

- Piute, Sevier, and Wayne Districts,
- Millard and Tintic Districts,
- Juab, North Sanpete, and South Sanpete Districts,
- Garfield and Kane Districts, and
- Academy for Math, Engineering, and Science (AMES), American Academy of Innovation, Beehive Science and Technology Academy, DaVinci Academy, East Hollywood High, Fast Forward High, Intech Collegiate Academy, Itineris Early College High, Merit College Preparatory Academy, Providence Hall, Roots Charter High School, Salt Lake Academy High School, Summit Academy High School, Utah County Academy of Science, and Vanguard Academy.
- 

### G. Career and Technical Student Organizations (CTSO)

State CTSOs must be established as 501(c)(3) nonprofit organizations and create organization bylaws. Each CTSO has a CTSO state advisor that directs the statewide efforts of the CTSO and who is designated by the Superintendent.

USBE has approved eight CTSOs to support secondary and postsecondary CTE in Utah.

CTSO Acronym	CTSO Name	Field Supported	# of Student Members in Utah (SY2024)
DECA	An Association of Marketing Students	Marketing, finance, hospitality, and management	2,682
N/A	Educators Rising	Education	468
FBLA	Future Business Leaders of America	Business	2,635
FFCLA	Family, Career, and Community Leaders of America	Family and consumer sciences	2,439
FFA	Future Farmers of America	Agriculture	17,190
HOSA	Future Health Professionals	Health sciences	2,868
SkillsUSA	An Association of Skilled and Technical Sciences Education Students	Trade, technical, and skilled services	1,068
TSA	Technology Student Association	Science, technology, engineering, and mathematics	1,302

## H. Advisory Committees

<b>Advisory Committees</b>	
<b>LEA Advisory Committees</b>	LEA and regional advisory committees are not explicitly required in Perkins V. However, comprehensive local needs assessments (CLNAs) are required by Perkins V, and as part of this requirement funding recipients must involve a diverse body of stakeholders, including LEA, postsecondary, and state Board representatives as well as local workforce development boards and industry representatives. Utah and other states have operationalized part of this requirement by requiring LEA and regional advisory committees. In Utah, LEA and regional advisory committees are required to make recommendations to an LEA implementing an approved CTE program regarding “program offerings, quality of programs, equipment needs, and work-based learning opportunities,” per Board Rule R277-911-3(7).
<b>State-Level Advisory Committees</b>	To identify needed changes to CTE pathways and CTE courses pursuant to Board Rule R277-911-3 (2), the USBE CTE Section works with separate advisory committees in developing recommendations.
<b>CTSO Advisory Committees</b>	The Utah Career and Technical Education Leadership Organizations Advisory Committee is the statewide advisory committee for CTSOs and makes recommendations to state CTSOs and the USBE regarding CTSO activities. Each CTSO must also establish a statewide organization advisory board that creates by-laws, conducts annual performance evaluations of CTSO state advisors, and has fiscal oversight for the organization.

## I. Talent Ready Initiatives

<b>Talent Ready Initiatives</b>	
<b>Utah Adopt-a-School</b>	Businesses partner with local K-12 schools to access career exploration opportunities.
<b>Talent Ready Utah Pathways</b>	Secondary students chose a Talent Ready Utah Pathway (options include aerospace manufacturing, life sciences, aviation, construction, and diesel mechanics), complete required courses in the Talent Ready Utah Pathway, participate in a required work-based learning activity (e.g., job shadows and externships), and earn an industry-recognized certificate that guarantees the student a job interview with participating employers.
<b>Talent Ready Apprenticeship Connection (TRAC)</b>	Secondary students can become part-time employees of TRAC partners, allowing them to earn a wage and gain experience in their industry of choice while also continuing their high school studies (only available in the Salt Lake School District and at Salt Lake Community College).

## Appendix D – Criteria and Online Resources

The following information is provided solely as a reference, and it is recognized that the nature of how the information is provided may be unreliable (i.e., broken links). If links below do not work, please contact the Internal Audit Department to receive a digital or hard copy.

### A. Criteria

- **Utah Administrative Code (Rule)**
  - **USBE: R277-113.** LEA Fiscal and Auditing Policies (*Effective 7/8/2025*)  
<https://www.schools.utah.gov/adminrules/R277-113>
  - **USBE: R277-462.** Comprehensive School Counseling Program (*Effective 12/10/2024*)  
<https://www.schools.utah.gov/adminrules/R277-462>
  - **USBE: R277-484.** Data Standards (*Effective 8/7/2024*)  
<https://www.schools.utah.gov/adminrules/R277-484>
  - **USBE: R277-700.** The Elementary and Secondary School General Core (*Effective 8/7/2025*)  
(Graduation Requirement – see R277-700-6(16))  
<https://www.schools.utah.gov/adminrules/R277-700>
  - **USBE: R277-701.** Early College Programs (*Effective 11/21/2025*)  
<https://www.schools.utah.gov/adminrules/R277-701>
  - **USBE: R277-911.** Secondary Career and Technical Education (*Effective 9/12/2024*)  
<https://www.schools.utah.gov/adminrules/R277-911>
  - **USBE: R277-914.** Career and Technical Student Organizations (*Effective 11/8/2021*)  
<https://www.schools.utah.gov/adminrules/R277-914>
  - **USBE: R277-915.** Work-based Learning Programs (*Effective 5/24/2022*)  
<https://www.schools.utah.gov/adminrules/R277-915>
  - **USBE: R277-916.** College and Career Awareness (*Effective 5/11/2022*)  
<https://www.schools.utah.gov/adminrules/R277-916>
  - **USBE: R277-921.** Strengthening College and Career Readiness Program (*Effective 10/8/2024*)  
<https://www.schools.utah.gov/adminrules/R277-921>

- **Utah Code Annotated**
  - **53E-2-301** Public education's vision and mission. (*Effective 5/14/2019*)  
[https://le.utah.gov/xcode/Title53E/Chapter2/53E-2-S301.html?v=C53E-2-S301\\_2019051420190514](https://le.utah.gov/xcode/Title53E/Chapter2/53E-2-S301.html?v=C53E-2-S301_2019051420190514)
  - **53E-3-501** State board to establish miscellaneous minimum standards for public schools. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S501.html?v=C53E-3-S501\\_2025101420251206](https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S501.html?v=C53E-3-S501_2025101420251206)
  - **53E-3-506** Educational program on the use of information technology. (*Effective 5/14/2019*)  
[https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S506.html?v=C53E-3-S506\\_2019051420190514](https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S506.html?v=C53E-3-S506_2019051420190514)
  - **53E-3-507** Powers of the state board. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S507.html?v=C53E-3-S507\\_2025101420251206](https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S507.html?v=C53E-3-S507_2025101420251206)
  - **53E-3-507.1** Catalyst Center Grant Program. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S507.1.html?v=C53E-3-S507.1\\_2025101420251206](https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S507.1.html?v=C53E-3-S507.1_2025101420251206)
  - **53E-3-515** Hospitality and Tourism Management Career and Technical Education Pilot Program. (*Effective 5/14/2019*)  
[https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S515.html?v=C53E-3-S515\\_2019051420190514](https://le.utah.gov/xcode/Title53E/Chapter3/53E-3-S515.html?v=C53E-3-S515_2019051420190514)
  - **53E-6-204** Exemptions from licensure. (*Effective 5/7/2025*)  
[https://le.utah.gov/xcode/Title53E/Chapter6/53E-6-S204.html?v=C53E-6-S204\\_2025050720250507](https://le.utah.gov/xcode/Title53E/Chapter6/53E-6-S204.html?v=C53E-6-S204_2025050720250507)
  - **53E-10-302** Concurrent enrollment program. (*Effective 5/1/2024*)  
[https://le.utah.gov/xcode/Title53E/Chapter10/53E-10-S302.html?v=C53E-10-S302\\_2024050120240501](https://le.utah.gov/xcode/Title53E/Chapter10/53E-10-S302.html?v=C53E-10-S302_2024050120240501)
  - **53E-10-309** Utah PRIME Program -- LAUNCH certificate -- TRANSFORM certificate. (*Effective 5/1/2024; repealed 7/1/2025*)  
[https://le.utah.gov/xcode/historical.html?date=1/7/2026&oc=/xcode/Title53E/Chapter10/C53E-10-S309\\_2024050120240501.html](https://le.utah.gov/xcode/historical.html?date=1/7/2026&oc=/xcode/Title53E/Chapter10/C53E-10-S309_2024050120240501.html)
  - **53E-10-310** Utah first credential program. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53E/Chapter10/53E-10-S310.html?v=C53E-10-S310\\_2025101420251206](https://le.utah.gov/xcode/Title53E/Chapter10/53E-10-S310.html?v=C53E-10-S310_2025101420251206)

- **53F-2-103** Purpose of chapter. (*Effective 1/24/2018*)  
[https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S103.html?v=C53F-2-S103\\_2018012420180124](https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S103.html?v=C53F-2-S103_2018012420180124)
- **53F-2-209** Limited LEA budgetary flexibility. (*Effective 7/1/2023*)  
[https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S209.html?v=C53F-2-S209\\_2023050320230701](https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S209.html?v=C53F-2-S209_2023050320230701)
- **53F-2-311** Weighted pupil units for career and technical education programs -- Funding of approved programs -- Performance measures -- Qualifying criteria. (*Effective 7/1/2025*)  
[https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S311.html?v=C53F-2-S311\\_2025070120250507](https://le.utah.gov/xcode/Title53F/Chapter2/53F-2-S311.html?v=C53F-2-S311_2025070120250507)
- **53H-1-102** Utah system of higher education. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53H/Chapter1/53H-1-S102.html?v=C53H-1-S102\\_2025101420251206](https://le.utah.gov/xcode/Title53H/Chapter1/53H-1-S102.html?v=C53H-1-S102_2025101420251206)
- **53H-3-608** Geographic service areas for degree-granting institutions that provide technical education. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S608.html?v=C53H-3-S608\\_2025101420251206](https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S608.html?v=C53H-3-S608_2025101420251206)
- **53H-3-609** Degree-granting institutions that provide technical education -- Duties -- Board evaluation. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S609.html?v=C53H-3-S609\\_2025101420251206](https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S609.html?v=C53H-3-S609_2025101420251206)
- **53H-3-1202** Technical colleges service areas. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S1202.html?v=C53H-3-S1202\\_2025101420251206](https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S1202.html?v=C53H-3-S1202_2025101420251206)
- **53H-3-1203** Technical colleges -- Duties. (*Effective 10/14/2025*)  
[https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S1203.html?v=C53H-3-S1203\\_2025101420251206](https://le.utah.gov/xcode/Title53H/Chapter3/53H-3-S1203.html?v=C53H-3-S1203_2025101420251206)

- **Federal Criteria**
  - **Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V)**  
<https://www.govinfo.gov/content/pkg/COMPS-3096/pdf/COMPS-3096.pdf>
  - **Elementary and Secondary Education Act of 1965 (ESEA)**  
<https://www.govinfo.gov/content/pkg/COMPS-748/pdf/COMPS-748.pdf>

- **Other Criteria**
  - **USBE: College and Career Readiness Certificate Program Standards**  
[https://www.schools.utah.gov/adminrules/administrativerules/\\_administrative\\_rules/documents/incorporated/R277921FinalCollegeCareerReadinessCertificateProgramStandards\\_Aug2025.pdf](https://www.schools.utah.gov/adminrules/administrativerules/_administrative_rules/documents/incorporated/R277921FinalCollegeCareerReadinessCertificateProgramStandards_Aug2025.pdf)
  - **USHE: R165: Concurrent Enrollment**  
<https://public.powerdms.com/Uta7295/tree/documents/1826130>

## B. Other Online Resources

- **Advance CTE (National Career Clusters Framework)**  
<https://careertech.org/career-clusters/>
- **CAPS Network**  
<https://yourcapsnetwork.com/national-network/>
- **Compendium of Budget Information (COBI)**  
<https://cobi.utah.gov/2025/1/overview>
- **GAO: Understanding Waste in Federal Programs**  
<https://www.gao.gov/products/gao-24-107198>
- **OLAG: Audit 22-04 A Performance Audit of Financial Reporting in Public Education**  
[https://pf.utleg.gov/olag/reports/audits/2022/ec7e10fa-5660-4b2e-94ed-e4f0b89894a9/2022-04\\_RPT.pdf](https://pf.utleg.gov/olag/reports/audits/2022/ec7e10fa-5660-4b2e-94ed-e4f0b89894a9/2022-04_RPT.pdf)
- **USBE: Application for Approval of CTE Programs**  
[https://www.schools.utah.gov/cte/\\_cte/programapproval/NewCTEProgramApproval.pdf](https://www.schools.utah.gov/cte/_cte/programapproval/NewCTEProgramApproval.pdf)
- **USBE: Audit 18-02 School Fees, Appendix C: Permanent Injunction**  
[https://www.schools.utah.gov/internalaudit/\\_internalaudit/\\_auditreports/\\_1994PermanentInjunction-AppendixC-1802a.pdf](https://www.schools.utah.gov/internalaudit/_internalaudit/_auditreports/_1994PermanentInjunction-AppendixC-1802a.pdf)
- **USBE: Board Meeting, September 2025, Agenda Item 14.4**  
<https://usbe.portal.civicclerk.com/event/481/files/report/8351>
- **USBE: Career and Technical Student Organizations**  
<https://www.schools.utah.gov/cte/ctso>
- **USBE: Career Clusters and Pathways in Utah**  
<https://www.schools.utah.gov/cte/pathways/utah>

- **USBE: Concurrent Enrollment Website**  
<https://www.schools.utah.gov/curr/earlycollege>
- **USBE: Current Courses Meeting the Criteria for Graduation Requirements 2025-2026**  
[https://www.schools.utah.gov/curr/curr\\_earlycollege/CoursesMeetingCriteriaGraduationRequirements.pdf#search=current%20courses%20meeting%20the%20criteria%20for%20graduation%20requirements](https://www.schools.utah.gov/curr/curr_earlycollege/CoursesMeetingCriteriaGraduationRequirements.pdf#search=current%20courses%20meeting%20the%20criteria%20for%20graduation%20requirements)
- **USBE: CTE Strategic Plan**  
<https://www.schools.utah.gov/cte/cte/UtahCTEStrategicPlan.pdf>
- **USBE: CTE Success Stories**  
<https://www.schools.utah.gov/cte/index#CTE%20Success%20Stories>
- **USBE: Cut Scores**  
<https://www.schools.utah.gov/cte/cte/skills/CutScores.pdf>
- **USBE: Data and Statistics Reports**  
<https://www.schools.utah.gov/datastatistics/reports>
- **USBE: Reporting and Chart of Accounts**  
<https://www.schools.utah.gov/financialoperations/reporting#Chart%20of%20Accounts>
- **USBE: Superintendent's Annual Report**  
<https://www.schools.utah.gov/superintendentannualreport>
- **USBE: Test Weight Chart**  
<https://www.schools.utah.gov/cte/cte/skills/CTECertifications.pdf>
- **USBE: UTREx Data Clearinghouse File Specification 2025-2026**  
<https://www.schools.utah.gov/informationtechnology/informationtechnology/utrex/ ClearinghouseUTRExFileSpecifications.pdf>
- **USBE Internal Audit: ProStart Audit Report (21-01)**  
<https://www.schools.utah.gov/internalaudit/internalaudit/auditreports/20211104ProStart2101.pdf>
- **USBE Internal Audit: Attendance (25-01)**  
<https://www.schools.utah.gov/internalaudit/internalaudit/auditreports/20250501Attendance%20Audit%20Report2501.pdf>
- **USBE Internal Audit: Data Reliability – Graduation and Student Data (22-01-B)**  
<https://www.schools.utah.gov/internalaudit/internalaudit/auditreports/20231030GraduationStudentData2201B.pdf>

- **USHE: Annual Report**  
[https://ushe.edu/wp-content/uploads/pdf/reports/2025/2024-25\\_Annual\\_Report.pdf](https://ushe.edu/wp-content/uploads/pdf/reports/2025/2024-25_Annual_Report.pdf)
- **USHE: Career and Technical Education Annual Report 2023**  
[https://ushe.edu/wp-content/uploads/pdf/reports/legislative\\_brief/2023/2023\\_CTE\\_Report.pdf](https://ushe.edu/wp-content/uploads/pdf/reports/legislative_brief/2023/2023_CTE_Report.pdf)
- **USHE: Revised Utah Concurrent Enrollment Handbook**  
[https://ushe.edu/wp-content/uploads/pdf/k-12/ce/2025/CE\\_Handbook\\_2025.pdf](https://ushe.edu/wp-content/uploads/pdf/k-12/ce/2025/CE_Handbook_2025.pdf)
- **USHE: Talent Ready**  
<https://talentready.ushe.edu/pathways/>
- **USHE: Workforce Alignment Study**  
[https://ushe.edu/wp-content/uploads/pdf/reports/2024/2024\\_USHE\\_State\\_Workforce\\_Alignment\\_Report.pdf](https://ushe.edu/wp-content/uploads/pdf/reports/2024/2024_USHE_State_Workforce_Alignment_Report.pdf)
- **OSA: Limited Review of ProStart Expenditures**  
<https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000003dnYqQAI>
- **YouScience**  
<https://www.youscience.com/>

## **Appendix E: Management Response**

January 29, 2026

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

Chief Audit Executive Davis,

The Utah State Board of Education (USBE) appreciates the opportunity to respond to the observations and conclusions presented in Audit Report No. 25-02. USBE values the audit process and recognizes the importance of continuous improvement, transparency, and accountability within Utah's public education system.

USBE has reviewed the audit findings with an emphasis on system alignment, financial clarity, data reliability, and oversight practices. While statutory requirements often establish defined parameters for funding structures and local responsibilities, USBE acknowledges its role in providing leadership, coordination, and guidance to support consistent implementation across Local Education Agencies (LEAs).

USBE acknowledges the audit's observations regarding funding complexity and financial reporting practices and agrees that clarity and consistency are essential to supporting LEAs and promoting public confidence. The audit also highlights the importance of aligning financial guidance with program intent to support accurate reporting and meaningful comparison across the state.

USBE concurs that reliable, accurate non-financial data are critical for evaluating program effectiveness and informing policy decisions. The audit identifies challenges related to data systems, reporting accuracy, and the maintenance of multiple data sources. USBE recognizes the importance of improved alignment and data governance to strengthen reporting integrity.

Finally, USBE acknowledges the audit's observations related to monitoring and oversight, including documentation practices and compliance expectations. USBE recognizes the need to align monitoring activities with rules and statutory authority while respecting local governance responsibilities for staffing and program implementation as defined in Utah Code.

Management Response to Report 25-02

January 29, 2026

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USBE remains committed to providing high-quality educational programs that support student success, workforce readiness, and responsible stewardship of public resources. We appreciate the insights provided through this review and look forward to continued collaboration with stakeholders to strengthen program effectiveness and system coherence.

With appreciation,



Molly Hart, Ed.D.  
State Superintendent of Public Instruction  
Utah State Board of Education