



OFFICE OF INTERNAL AUDIT

Independent Auditor's Report on Applying  
Agreed-upon Procedures for Adult Education

Board of Education  
Snow College – Adult Literacy  
Ephraim, UT

In accordance with the *State of Utah Legal Compliance Audit Guide, Appendix 3-2*, we have performed the procedures enumerated below, which were agreed to by Snow College and the Utah State Office of Education, solely to assist them in evaluating Snow College's compliance with the Utah State Board of Education's Rule R2777-733, *Adult Education Programs* and the *Utah Adult Education Policies and Procedures Guide* for the school year ended June 30, 2016. Management is responsible for Snow College's compliance with those requirements.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

**1. Contact hours:**

**Sample size: 3**

For each "Enrollee Student" student file selected, we obtained the student's original attendance record, recalculated the number of instructional and non-instructional contact hours for the student, and verified that the instructional and non-instructional contact hours agree with the hours reported in the Utopia match.

We matched the total instructional and non-instructional contact hours reported in Utopia for each student selected.



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**Findings:** Missing documentation for non-instructional contact hours, and instructional contact hours did not agree with entries in Utopia.

- a. While testing non-instructional contact hours earned, we noted that all students had completed assessments and SEOP forms, but did not have non-instructional contact hours recorded in the student files or Utopia.
- b. While testing instructional contact hours earned, we noted that the total hours recorded in the attendance record did not agree with entries in Utopia.

	Student Files	Utopia
Student #1	97	93
Student #2	38	40
Student #3	137	111

**Management Response:** The discrepancy in hours was due to having too many people keeping track of the hours being tracked. This year we have made changes and there will be only one person assigned to input hours weekly to ensure the correct hours are accounted for.

**2. Diplomas (Carnegie units):**

**Sample Size: 0**

For each “Enrollee Status” student file selected, we verified that diploma outcomes were properly reported by the number of credits, as required by the diploma issuing program and that earned and awarded (from sources outside of the adult education program) credits were entered into Utopia.

We matched the total number of diplomas reported in Utopia.

No exceptions were found as a result of applying these procedures.

**3. General Education Development (GED):**

**Sample Size: 0**

For each “Enrollee Status” student file selected, we verified that the student who received a GED was either separated or their funding code was changed to funding code 7 if they remained in an adult education program for basic literacy instruction as an ABE or ESOL student.

No exceptions were found as a result of applying these procedures.

**4. Level Gains**

**Sample Size: 3**

For each “Enrollee Status” student file selected, we verified that the enrollee has a pre- and post-test, as noted in Utopia.

**Findings:** Missing information on the test “face sheets”



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- a. While testing the test protocol “face sheets”, we noted that the student’s date of birth and the name of the assessor were not recorded on the face sheets.
- b. While testing the test scores entered into Utopia we noted that there were no raw test scores entered for the completed tests.

**Management Response:** The missing information on the face sheets was due to the form not having a place for the date of birth to be entered. We will hand write in on all forms the DOB required.

RQW test scores were not entered because as we use all CASAS testing we enter the scale score not the raw score.

#### 5. Credits Earned

**Sample Size: 3**

For each “Enrollee Status” student selected, we verified that the total number of credits earned in the Adult Education program was properly noted in the student’s file and awarded/reported on the student’s Utopia Student Official Transcript report and Student Transcript Workup report.

We matched the number of earned credits reported in Utopia.

No exceptions were found as a result of these procedures.

#### 6. Proof of Utah Residency:

**Sample Size: 3**

For each “Enrollee Status” student selected, we verified that proof of Utah residency was properly documented in the student’s file and matched what was reported on the student’s Utopia Student Demographic screen.

**Findings:** Residency was not properly documented

- a. While testing the student’s proof of Utah residency, we noted that one student’s residency was not properly documented in the student file and did not match what was reported on the student’s Utopia student demographic screen.

**Management Response:** The proof of residency document provided was an oversight as well as a misunderstanding of what documents were valid for use as proof of residency. We have informed our teachers and staff during orientation what is acceptable documentation and should have this issue corrected.



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**7. Fees and Tuition Collected in Support of Adult Education Program Report and Controls Over Collections:**

Tuition and Fees are not collected so this procedure is not applicable.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on compliance and the data reported in Utopia of Snow College for the year ended June 30, 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In accordance with *Government Auditing Standards*, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures disclosed the following matters that warrant the attention of south Sanpete School District officials: See the findings reported in the *Contact Hours* and *Level Gains* section of this report.

This report is intended solely for the information and use of the Utah State Board of Education, management of the South Sanpete School District, and the South Sanpete School District Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

*Wayne Bushman, CISA*

Internal Audit Director



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