



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, 2017. 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.

Findings: documentation for instructional contact hours did not agree with entries in Utopia.

- a. While testing instructional contact hours earned, we noted that the total hours recorded in the attendance record did not agree with entries in Utopia for one student.



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	Student Files	Utopia
Student #1	102.5	102.5
Student #2	113	116
Student #3	48	48

Management Response: In response to the hour discrepancy, this was a typo when the hours were put into Utopia. More attention to detail in the future will correct this.

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”

- a. While testing the test protocol “face sheets”, we noted that on two of the test face sheets the students’ date of birth were not recorded.

Management Response: In response to the missing DOB, the CASAS face sheets do not have a line for DOB, only for age. Last year we hand wrote in a place for DOB and this was done for all of the students. In the case of the missing one, this was an oversight on the part of the tester. Again, attention to detail will correct this problem in the future.



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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 students’ residency was not properly documented in the student file and another did not match what was reported on the student’s Utopia student demographic screen.

Management Response: In response to the discrepancy in proof of residency, we realized that what had happened was that this student’s driver’s license was expired and so we asked for another form of proof of residency. We inadvertently neglected to update the information. Attention to detail will correct this in the future.

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.

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, 2017. 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.



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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.

Wayne Bushman, CISA

Internal Audit Director



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