



## UTAH STATE BOARD OF EDUCATION

### Internal Audit Department

#### Audit Brief

#### Data Reliability, Assessment Data (22-01-A)

---

### Scope, Objective, and Methodology

On September 3, 2020, the Board authorized an internal audit of data reliability in the public education system, which specifically included assessment data. This report addresses the validity and reliability of student assessment data for state fiscal years (SFY) 2021 and 2022.

To analyze the validity (i.e., accuracy) and reliability (i.e., consistency) of student assessment data, four (10%) statewide assessments (see below) were selected for review based on multiple risk factors including data-entry methodology, impact, implementation date, and reporting:

- Acadience Reading and Math
- Kindergarten Entry and Exit Assessment (KEEP)
- World-Class Instructional Design and Assessment (WIDA): Assessing Comprehension and Communication in English State-to-State (ACCESS)
- Utah Aspire Plus

To achieve the objective of the audit, populations (e.g., all local education agencies (LEAs)) and samples (10% of LEAs) were used.

### Data Reliability and Validity

Based on the review completed, performance observations include:

Assessment Scores, Reliability: Overall, system-to-system transfers from the WIDA, Utah Aspire Plus, Acadience Reading and Math assessments appear to be highly reliable, though not perfect. On average, the error rate was a fraction of one percent.

Assessment Scores, Validity: For the KEEP and Acadience Reading and Math assessments, the data may be invalid when manual operations are required. Given the limited sample size, which was due to the lack of maintained paper documentation at LEAs, no determination was made on the implications of any assessment as a whole.

Assessment Data, Validity: WIDA data within the USBE's system has significant inaccuracies (e.g., 12% of students with an identified "Native" or "Parent" language other than English did not have an appropriate "Limited English" designation).

Assessment Implementation, LEA: Some concerns regarding how LEAs implement assessments were identified including lack of fidelity with the State Test Plan submitted to the USBE and noncompliance with proctoring and parental exclusion requirements.

Assessment Implementation, USBE: Concerns regarding assessment administration and oversight were noted within the USBE, including varying interpretations regarding duties of proctors, conflicting requirement in Utah Code and Board Rule, noncomprehensive and late assessment plans, and a lack of monitoring compliance with Board Rule requirements.

Cause: Potential causes include multi-tiered governance with numerous regulations that lack effective internal control systems for data governance and record retention, including insufficient risk assessment and response, insufficient personnel, and insufficient communications.

Effect: Potential effects include civil rights violations, increased risk of fraud or cheating, inaccurate funding distributions, limited ability to evaluate the effectiveness of core standards, inefficient and/or ineffective use of taxpayer funds, and less reliable statewide comparison of data for policy decisions.

Recommendation: Suggestions to help promote continuous improvement of assessment data include:

1. Reviewing Utah Code and Board Rule for alignment and necessity,
2. Continuing development of a comprehensive internal control system for data governance, and
3. Implementing assessments with limited manual scoring and input to mitigate against human error and/or fraud. The USBE should prioritize completion of systems—and related business rules—with assessment data points to strengthen data validity and reliability.

## **Compliance Related to Assessments**

Based on the review completed, compliance findings include:

WIDA Administration: LEAs are not administering WIDA and/or not administering it consistent with law.

Record Retention: Supporting documents related to assessment administration and students' performance and educational history are not being retained.

To remedy the noncompliance above, the USBE and LEAs should ensure that their internal control systems for WIDA administration and record retention are effectively designed and operating to provide reasonable assurance that compliance objectives are being met.

## **Management Response**

Management generally concurs with the recommendations in the report.



Utah State Board of Education  
Internal Audit Department

---

**Data Reliability Audit—Assessment Data**

22-01-A

---

---

Report No. 22-01-A

## Assessment Data

August 3, 2023

---

Audit Performed by:

Chief Audit Executive    Debbie Davis, CPA

Deputy Audit Executive    Kevin John, CFE

Auditor                      Lynsey Stock

Auditor                      Samuel Allan, CIA

Auditor                      Charity Goodfellow

Auditor                      Mike Kersey

---



Debbie Davis, Chief Audit Executive  
Phone: (801) 538-7639

August 3, 2023

Chair Jim Moss  
Utah State Board of Education  
250 East 500 South  
Salt Lake City, UT 84111

Chair Moss,

On September 3, 2020, in accordance with the Bylaws of the Utah State Board of Education (Board), the Board authorized the Internal Audit Department (IA) to perform an audit of data reliability in the public education system, which specifically included assessment data. On April 7, 2022, the Board expanded the scope of the audit to include additional student data points.

Given the expanded size of the audit, and in discussion with the Board's Audit Committee and the State Superintendency, IA has chosen to present our findings and observations related to the assessment portion of the audit in an initial report (i.e., Data Reliability, Assessment Data 22-01-A). IA anticipates a second report (i.e., 22-01-B) related to student and graduation data will be completed in the coming months.

To conduct the assessment portion of the audit, IA performed the following procedures:

1. Gained an understanding, through research and inquiry, of applicable laws, regulations, guidance, systems, and policies and procedures.
2. Collected information and data from local education agencies and the Utah State Board of Education (USBE).
3. Reviewed and analyzed the collected information and data and developed conclusions.

We have identified the procedures performed during the audit; the conclusions from those procedures are included in this report. When feasible, suggestions for improvement are provided.

August 3, 2023

Chair Moss

Page 2

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

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

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

Sincerely,



Deborah Davis, CPA

Chief Audit Executive, Utah State Board of Education

cc: Members of the Utah State Board of Education (USBE)

Sydnee Dickson, State Superintendent of Public Instruction, USBE

Patty Norman, Deputy Superintendent of Student Achievement, USBE

Angie Stallings, Deputy Superintendent of Policy, USBE

Scott Jones, Deputy Superintendent of Operations, USBE

# Table of Contents

I.	Audit Scope and Objective .....	1
II.	Audit Methodology.....	1
III.	Background – Assessments.....	2
IV.	Audit Conclusions .....	4
	A. Data Reliability and Validity .....	5
	1. Statewide Assessments in Utah .....	5
	2. Assessment Scores: Reliability (i.e., Consistency).....	6
	3. Assessment Scores: Validity (i.e., Accuracy) .....	7
	4. Assessment Data, Validity.....	8
	5. Assessment Implementation, LEA .....	10
	6. Assessment Implementation, USBE .....	11
	7. Cause.....	12
	8. Effect .....	14
	9. Recommendation.....	15
	B. Compliance Related to Assessments .....	16
	1. WIDA Administration .....	17
	2. Record Retention.....	20
V.	Appendices .....	24
	1. Appendix A – Glossary .....	24
	2. Appendix B – Criteria.....	27
	3. Appendix C – Internal Control Systems.....	42
	4. Appendix D – Management Response .....	44
	5. Appendix E – Auditor Concluding Remarks .....	46

## **I. Audit Scope and Objective**

On September 3, 2020, the Board authorized an internal audit of data reliability in the public education system, which specifically included assessment data. The purpose of the audit is to determine whether student data (e.g., graduation, assessment) is accurate and reliable. Given the size of the audit, conclusions will be presented in two separate reports. This report specifically addresses the accuracy and reliability of student assessment data. Audit report 22-01-B, which is forthcoming, will address the remaining aspects of student data within the authorized objective. The scope of the assessment portion of the audit was limited to state fiscal years (SFY) 2021 and 2022.

## **II. Audit Methodology**

To analyze the accuracy and reliability of student assessment scores, 40 assessments were initially considered. Of the 40, four (10%) statewide assessments were selected for review. The four assessments were selected based on multiple risk factors including data entry methodology, impact, implementation date, and reporting. The four assessments selected for review include:

- Acadience Reading and Math
- Kindergarten Entry and Exit Assessment (KEEP)
- World-Class Instructional Design and Assessment (WIDA): Assessing Comprehension and Communication in English State-to-State (ACCESS)
- Utah Aspire Plus

The four assessments are summative assessments used for local and state purposes. The assessments impact state and/or federal reporting, collectively provide sufficient coverage of most school grades, and represent both new and established assessment practices. The four assessments also include both automatic (direct-computer entry) and manual data entry methods.

Depending on the method of review, we used either populations (e.g., all local education agencies (LEAs)) or samples (e.g., a selection of schools or LEAs) to efficiently meet the audit objective. When LEA sampling was determined necessary—and depending on the assessment—15 LEAs (approximately 10% of districts and 10% of charters) were selected to participate in the audit. In the event site visits were necessary to review supporting documentation and the LEA had multiple schools, a sample of schools was selected and reviewed. Specific context is provided as appropriate in the results below.

Finally, for several reviews conducted throughout the audit, different attributes (i.e., criteria) were tested. However, attributes may not have applied or been applied to every



item (e.g., assessment, score, student) being reviewed; therefore, overall counts, though different, are accurate based on the review being conducted and whether the attribute was applicable.

It is the opinion of the Internal Audit Department (IAD) that the methodology described herein to arrive at the results included in the report is sufficiently reliable to meet the objective of the audit.

To facilitate ease of understanding the report, please also see **Appendix A – Glossary**, **Appendix B – Criteria**, and **Appendix C – Internal Control Systems Infographic**.

### **III. Background – Assessments**

A description of each assessment reviewed as part of the audit is provided below. The description is intentionally brief and is not meant to be inclusive of all the nuances of each assessment.

#### **Acadience Reading and Math:**

Reference – R277-406 Early Learning Program and Benchmark Assessments

Purpose – Acadience Reading acts as an “indicator of students’ ability to read accurately and fluently and to comprehend what they read” and helps “detect K-6 students who are at risk for early reading difficulties in order to provide timely instructional support and prevent the occurrence of later reading difficulties.” Acadience Math fills a similar need of tracking student ability in mathematics and detecting those who may need additional support.

Applicability – These assessments are required for grades one through three in Utah and are optional for students in kindergarten and grades four through six. Currently, USBE assessment experts estimate around 80% of schools are testing all students in grades K-6.

Frequency – These assessments are taken three times throughout the year (i.e., beginning, middle, and end-of-year) to measure student progress.

Process – These assessments are administered one-on-one in the early grades and slowly transition to a classroom setting in the later grades. The LEA will administer, grade, and upload the student’s scores to one of three online vendor platforms before the data is transmitted to the USBE.

#### **KEEP:**

Reference – R277-489 Kindergarten Programs and Assessment

Purpose – This assessment has various stated goals such as providing insights into current levels of academic performance, identifying students in need of early intervention instruction, and understanding the effectiveness of programs (such as extended-day kindergarten and preschool).

Applicability – LEAs administer KEEP to each kindergarten student.

Frequency – LEAs administer KEEP near the beginning and end of each school year (i.e., the first three weeks before the first day of school until three weeks after Kindergarten starts and the last four weeks of Kindergarten).

Process – When scoring the assessment, teachers may enter the results directly into USBE systems or first score them on paper and later input them into the system. KEEP results, cannot be used to justify early enrollment of a student into kindergarten, evaluate an educator’s performance, or determine whether a student should be retained or promoted between grades. Additionally, due to changes in June 2022, KEEP is no longer used for any funding purposes.

#### **WIDA ACCESS:**

Reference – Title III of the Every Student Succeeds Act (ESSA)

Purpose – To comply with federal law, LEAs are required to 1) provide students coming from a non-English environment with additional support to ensure success in the classroom and 2) provide accountability for the associated federal Title III funds. Utah chooses to take part in the WIDA consortium, which is comprised of over 40 U.S. states, territories, and federal agencies. The WIDA Consortium has created a comprehensive system to support English language learners (ELL). This system includes assessment tools, such as the WIDA Screener and the WIDA ACCESS, which the USBE has adopted to meet ESSA requirements.

Applicability – WIDA provides LEAs with training and structure on how to administer, assess and monitor English language ability for ELLs in all grades, K-12.

Frequency – Given the process, students typically only need to be screened once in Utah public education; however, the ACCESS assessment is administered annually until students achieve English proficiency, whereupon they exit the program.

Process - LEAs must:

- Administer a Home Language Survey (HLS) to identify students from a non-English environment,
- Evaluate those from a non-English environment with an English language proficiency assessment (WIDA Screener), and
- Assess English-language ability for qualifying students with the ACCESS assessment.

WIDA Screeners are maintained at the LEA, while ACCESS results are entered into the WIDA system.

### **Utah Aspire Plus:**

Reference – R277-404 Requirements for Assessments of Student Achievement

Purpose – Students are tested on a hybrid of ACT Aspire and Utah Core test items across reading, English, mathematics, and science. Once complete, “students receive predicted ACT score ranges for each subset, as well as an overall predicted composite ACT score range.”

Applicability – Utah Aspire Plus is specific to grades nine and ten.

Frequency – This assessment is administered at the end of the school year.

Process – All students receive the same questions (i.e., fixed-form), which they answer on the computer via a secure browser provided by the assessment vendor. Results are typically available by the end of June, which provides time for the vendor to review the data for anomalies.

## **IV. Audit Conclusions**

Performance and compliance are interrelated because they are both driven by internal control system components and principles. Concerns related to performance and compliance must be considered in context of the entire report to understand significance (i.e., which is more concerning—poor performance or noncompliance). Furthermore, both individual concerns and concerns in their totality should be considered when determining significance.

This audit report contains observations related to performance and compliance.

Performance observations are presented in section **IV.A Data Reliability and Validity**, which is comprised of several subsections. The first subsection outlines criteria (i.e., what should happen), the next five subsections provide the condition (i.e., what is happening) related to assessments. To consider why there are gaps between the criteria and condition and what that means, subsections **IV.A.7 Cause, IV.A.8 Effect, and IV.A.9**

**Recommendation** have been provided. Compliance observations are presented in section **IV.B Compliance Related to Assessments**.

## **A. Data Reliability and Validity**

### **1. Statewide Assessments in Utah**

In Utah Code 53E-2-301(2)(f), the Legislature codified that the mission of public education includes “effective assessment to inform high quality instruction and accountability.” To this end, USBE’s Assessment and Accountability section has indicated their purpose is to “serve the public by providing measurable information about Utah students’ core knowledge, skills, and abilities; acquired through high quality valid and reliable assessments.”

To ensure valid and reliable assessments, the USBE has established the Assessment and Accountability Policy Advisory Committee (AAPAC). The purpose of the committee is to “review current assessment and accountability policies, business rules, ...and implementation decisions” amongst other responsibilities.

To provide consistency and accuracy in assessment administration, R277-404 *Requirements for Assessments of Student Achievement*, and other Board Rules, have been codified. R277-404 incorporates by reference the Standard Test Administration and Testing Ethics Policy, which clarifies items such as the purpose of assessments, formative tools, testing and practices and procedures, use of test results, and unethical testing practices.

Furthermore, additional requirements like record retention schedules are created to ensure assessment supporting documentation is retained for transparency and accountability.

**Appendix B - Criteria**, which is included herein, was created by IAD for the reader. Although the appendix is specific to the concerns identified within this report, it is not meant to be an all-inclusive list of criteria related to assessments.

Assessments, though generally designed at the state level, are implemented at the LEA and school level. Data collected at LEAs is then reported to the USBE through various systems and processes, both computer-based and manual. Data received at the USBE is used for state and federal reporting to policymakers and in some cases to allocate funds. The data is also of primary importance in assessing achievement of the Board’s strategic vision and mission; assessment data is compared with targets for proficiency in the following areas:

- 3<sup>rd</sup> grade literacy,
- English language arts,
- Math, and
- Science.

Most importantly though, assessment data may be used by educators that work directly with students to ensure their success.

## 2. Assessment Scores: Reliability (i.e., Consistency)

To test data reliability, a comparison of data from system (e.g., vendor) to system (i.e., USBE's data system for reporting purposes) was used. Based on a review of three assessments, the following was identified:

- i. WIDA ACCESS: In a review of the full population of students who participated in ACCESS in SFY2021, 60 of 48,631 (<1%) student scores were inconsistent. Of the 60,
  - a. Two (3%) students had reported scores within USBE's data and vendor's data that did not match,
  - b. 58 (97%) had a vendor reported score but the score did not appear in the USBE's data system.

Likewise, in a review of the full population of students who participated in ACCESS in SFY2022, 58 of 53,966 (<1%) student scores were inconsistent. All 58 (100%) had a score reported by the vendor that was not found in USBE's system.

- ii. Utah Aspire Plus: In three of 15 (20%) LEAs sampled for SFY2021, three of 11,081 (<1%) students' data had inconsistencies. For all three students, the USBE reported scores (i.e., Math, Science, English) for the students that were not found in the vendor's data.

In five of 15 (33%) LEAs sampled for SFY2022, six of 11,597 (<1%) students' data had inconsistencies. The six students were tied to 16 different scores that were maintained in USBE's system but not supported by vendor data.

- iii. Acadience Reading: In five of 13 (38%) LEAs sampled for SFY2021, seven of 16,783 (<1%) Acadience Reading scores were inconsistent. Either USBE's data is not supported by the vendor's data, or the vendor included additional scores not maintained in USBE's system.

In six of 14 (43%) LEAs sampled for SFY2022, 327 of 28,338 (1%) Acadience Reading scores were inconsistent. Either USBE's data is not supported by the vendor's data, or the vendor included additional scores not maintained in USBE's system.

- iv. Acadience Math: In a review of 15 LEAs for SFY2022, zero of 14,876 (0%), students' data had inconsistencies; however, some records were missing vendor data for comparison, see **IV.B.2 Record Retention**.

Overall, system-to-system transfers from the three assessments appear to be highly reliable, though not perfect. On average, the error rate was a fraction of one percent.

### 3. Assessment Scores: Validity (i.e., Accuracy)

To examine data validity, at the most basic level, available paper assessment scores (i.e., supporting documentation) were reviewed for accuracy. Using basic math, the written score calculated by the assessor was recalculated by IAD to verify if it was scored correctly. In other words, if a student got the answer right, but it was ultimately reported to the USBE as wrong, then the result is invalid. In a review of KEEP and Acadience manually calculated scores, the following was identified:

- i. KEEP: In SFY2021 and SFY2022, a selection of schools at two of 15 (13%) sampled LEAs maintained supporting documentation (see **IV.B.2 Record Retention**). In a review of those assessment scores, 24 of 146 (16%) were scored incorrectly.
- ii. Acadience Reading: In SFY2021 and SFY2022, a selection of schools at three of 15 (20%) sampled LEAs maintained supporting documentation. In a review of those assessment scores, nine of 241 (4%) scores were scored incorrectly.
- iii. Acadience Math: In SFY2022, five of 15 (33%) sampled LEAs, at a selection of schools, maintained supporting documentation. In a review of those assessment scores, 115 of 1026 (11%) scores reviewed were scored incorrectly.

In a manual operation, calculating the score is only the first step. Next, the score needs to be accurately input into a system and reported to the USBE. A review of supporting documentation scores at LEAs compared to USBE-maintained data was conducted. The following was noted.

- i. KEEP: In SFY2021, where only two of 15 (13%) sampled LEAs had supporting documentation, nine of 20 (45%) Literacy scores and seven of 20 (35%) Numeracy KEEP scores were inconsistent.  
In SFY2022, where only two LEAs had supporting documentation, ten of 30 (33%) Literacy scores and 11 of 30 (37%) Numeracy scores were inconsistent.
- ii. Acadience Reading (MAZE): In SFY2021 and SFY2022, for three LEAs, 30 of 242 (12%) scores were inconsistent. Of the 30 scores:
  - a. for two (7%), the LEA score does not match the USBE-maintained score.
  - b. for 28 (93%), the LEA has a score, but the USBE did not have a score.
- iii. Acadience Math: In SFY2022, for five LEAs, 206 of 1050 (20%) scores were inconsistent. Of the 206 scores:
  - a. for 113 (55%), the LEA score does not match the USBE-maintained score.
  - b. for 89 (43%), the LEA has a score, but the USBE did not have a score.
  - c. for four (2%), the supporting documentation did not have a calculated score but did contain the information necessary to calculate the score. The score, as recalculated by IA, accurately matched the USBE-maintained score.

To determine if manual scores maintained by the USBE were valid (i.e., correctly calculated based on the LEA supporting documentation) and reliable (i.e., correctly reported), available Acadience scores, at the sampled LEAs were reviewed. The following was noted:

- i. Acadience Reading (MAZE): In SFY2021 and SFY2022, from three LEAs, 39 of 242 (16%) scores were not valid, reliable, and/or reported. Of the 39 scores:
  - a. for 28 (72%), a score was available at the LEA, but the USBE did not have one (i.e., not in USBE's system, whether calculated correctly or not).
  - b. for nine (23%), the LEA score matched the USBE score, but neither matched the recalculated score (i.e., reliable but not valid).
  - c. for two (5%), the USBE-maintained score did not match the recalculated score or the LEAs' score (i.e., neither valid nor reliable).
- ii. Acadience Math: In SFY2022, from five LEAs, 290 of 1047 (28%) scores were not valid, reliable, and/or reported. Of the 290 scores:
  - a. for 92 (32%), a score was available at the LEA, but the USBE did not have one (i.e., not maintained in USBE's system, whether calculated correctly or not).
  - b. for 85 (29%), the LEA score matched the USBE score, but neither matched the recalculated score (i.e., reliable but not valid).
  - c. for 113 (39%), the USBE-maintained score did not match the recalculated score or the LEAs' score (i.e., neither valid nor reliable).

In summary, though data within the different systems may be consistent, the data may be inaccurate, if manual operations are required. Given the limited sample size, which was due to the lack of maintained paper documentation at LEAs (see **IV.B.2 Record Retention**), no determination was made on the implications of any assessment as a whole.

#### **4. Assessment Data, Validity**

While reviewing assessment scores, other data questions were also identified. For example, during the audit several students were identified with conflicting data related to assessments taken. Given the contradiction in the USBE-maintained records, additional records related to one of those student's history with English Language Development services (ELD) and WIDA ACCESS were reviewed as a case study. The following, which occurred across three LEAs, was noted:

- Kindergarten: LEA 1 created a student record within USBE's system and did not specify a Parent or Native Language but identified the student's Limited English status as having been screened and determined to not require ELD. See **Table 1** below for specific record designations.
- Fifth Grade: LEA 2 removed the Limited English status.

- Eight Grade: LEA 3 changed the student’s Native Language to Portuguese, did not specify a Limited English status, but administered the WIDA ACCESS to the student.
- Ninth Grade: LEA 3 updated the student’s Limited English to indicate the student as receiving ELD, but no ACCESS assessment was recorded.
- Tenth Grade: LEA 3 updated the student record, each data point is finally reconcilable to the other. In grade 10, the student passed the ACCESS with a score greater than five (i.e., the student’s Limited English status should reflect fluency in the following year).
- Eleventh Grade: LEA 3 did not update the student’s Limited English status and ACCESS was not administered.
- Twelfth Grade: LEA 3 updated Limited English to fluent; however, the record was changed to show Spanish as the native language.

**Table 1**

	LEA 1	LEA 2	LEA 3	LEA 3	LEA 3	LEA 3	LEA 3
<b>Field</b>	<b>Grade 0</b>	<b>Grade 5</b>	<b>Grade 8</b>	<b>Grade 9</b>	<b>Grade 10</b>	<b>Grade 11</b>	<b>Grade 12</b>
<b>Limited English</b>	N	Blank	Blank	Y	Y	Y	F
<b>Parent Language</b>	Blank	Blank	Blank	Blank	Blank	Blank	Blank
<b>Native Language</b>	Blank	Blank	POR	POR	POR	POR	SPA
<b>ACCESS Results</b>	Blank	Blank	4.1	Blank	5.3	Blank	NA

Except for grade 10, each year provides an example of how inaccurately one student’s record was maintained regarding ELD and the associated ACCESS assessment. To try and quantify just how inaccurate and inconsistent student records were related to WIDA assessment data, multiple analyses were conducted using easily accessible student data retained at the USBE.

- i. WIDA, Parent/Native Language compared to Limited English designation: In a review of 15 LEAs for SFY2021 and SFY2022, 1,373 of 11,705 (12%) students who reported a language other than English as their “Native Language” (i.e., student’s native or first language) or “Parent Language” (i.e., parent’s language of choice language) did not have a “Limited English” designation (e.g., Y, N, O, or F) in USBE’s system.



- ii. WIDA, Limited English designation compared to ACCESS participation: Using the same 15 LEAs for SFY2021 and SFY2022 as in the previous analysis, 439 of 7,021 (6%) students had a Limited English designation in USBE's database which indicated there was not a need to participate in WIDA ACCESS (i.e., N, F, or Blank) yet had a reported score on the WIDA ACCESS assessment. See **IV.B.1 WIDA Administration** regarding additional WIDA administration concerns.

Other instances of inaccurate data were easily identified. For example, in SFY2021 and SFY2022, the vendor data for one LEA sampled listed several students' SSID in the wrong column. Both years the USBE caught the mistake and rectified it within USBE's system.

## 5. Assessment Implementation, LEA

How an assessment is implemented can have a material impact on the validity and reliability of the data it produces. In interviewing LEA staff and reviewing provided information on processes and policies, other noteworthy observations regarding the LEA's processes and controls were made that potentially raise questions related to the quality of the data maintained at the USBE.

- i. LEAs may report administering assessments in one way but conduct them differently. For example, In SFY2022, one LEA's State Test Plan specified the Acadience reading portion would only be administered in person; however, the LEA offered the assessment virtually as well (see **Appendix B: II.C**).
- ii. In SFY2022, at least one LEA within the sample of 15 LEAs enabled parents to assist with the proctoring of their child's assessment, inconsistent with Board Rule (see **Appendix B: II.A**).
- iii. USBE reported that LEAs will adjust student participation codes, requesting scores to be deleted, even after the assessment has been completed if a parental exclusion form for statewide assessments is received (see **Appendix B: I.B**).

Through monitoring with LEA Assessment administration, the USBE has identified other items such as:

- Administration of an assessment outside of the benchmark window.
- Administration of an assessment as part of an intervention.
- Testing students without incorporating IEP (Individualized Education Plan) accommodations.
- Testing students under the wrong student's name or account.
- Using student assessment records to practice administrative procedures.
- Invalidating test results due to administering the assessment incorrectly.

See also **IV.B Compliance Related to Assessments**.

## 6. Assessment Implementation, USBE

Questions regarding assessment administration and oversight were also noted within the USBE, including:

- i. The USBE requires two proctors to be “actively involved in each testing session” (See **Appendix B: II.A** and **III.A**); however, in practice, proctoring is interpreted loosely by the USBE, meaning the second individual assigned as a proctor is not required to monitor students during the examination (i.e., proctor); instead they may facilitate assessment logistics, or monitor the other proctor. In some circumstances, this means the second proctor never actually monitors students during the assessments.
- ii. Utah Code (see **Appendix B: I.C**) and Board Rule (see **Appendix B: II.I**) have conflicting requirements regarding which students are required to participate in the KEEP assessment. Utah Code states that an LEA shall administer the entry and exit assessments to each kindergarten student; however, Board Rule states that an LEA that is not participating in the enhanced kindergarten program, full day kindergarten, or the K-3 Reading Software Program is not required to administer the entry and exit assessments.
- iii. LEAs are not submitting assessment plans to the USBE with all required elements (e.g., dates, professional development, and trainings); some plans are also submitted after the deadline. For example, in SFY2022, 13 of 157 (8%) LEAs submitted their school year 2022-2023 plan via USBE’s survey tool after the September 15 deadline, as follows:
  - a. Two LEAs – Plan submitted September (after the 15<sup>th</sup>)
  - b. Eight LEAs – Plan submitted in November.
  - c. Three LEAs – Plan submitted in December.
- iv. The USBE provides training regarding the administration of the KEEP, Acadience Reading, and Acadience Math assessment, consistent with Board Rule (see **Appendix B: II.B**) but does not track who has completed the assessment-specific administration training nor assessment ethics training. Additionally, USBE does not monitor to ensure only trained individuals administer the assessments.
- v. The USBE requires educators to sign a USBE-provided document, (see **Appendix B: II.D**) attesting that they will comply with testing ethics and protocol requirements. However, the USBE does not require proctors to submit the USBE-required signature form, nor does the USBE monitor for LEA compliance.

## 7. Cause

The observations noted above have various causes, which may include:

i. Multi-Tiered Governance and Internal Control Systems

As stated in the *2020-11: Performance Audit of Public Education's Governance Structure* (p.21) audit issued by the Office of Legislative Auditor General, "Educational governance is one of the most consistently debated policy questions..." and the debate includes "...the often overlapping and sometimes broadly defined roles of the Legislature, the Utah State Board of Education (USB E), and [LEAs]".

Multi-tiered governance has led to thousands of pages of statutes, Board Rules, and policies specific to the public education system, including assessment processes. The sheer number of compliance objectives is difficult, if not impossible, to manage without highly effective internal control systems. Based on concerns identified herein (see below and section **IV.B Compliance Related to Assessments**), and in previous audits, the USB E and LEAs do not have highly effective internal control systems (See *USB E and LEA Internal Control Systems Audit 20-01 III.B* and *Licensing Audit 22-02 IV.1.D and 2*).

Specific internal control system concerns may include:

a. Related to data reliability:

1. Weaknesses in Risk Management and Control Activities:

- i) Lack of risk management and a risk response to design and implement comprehensive policies and procedures (i.e., business rules) to address the complexity of student enrollment, test administration (e.g., multiple assessments, multiple assessments for one student), and multiple data systems. For example, regarding systems and policies:
  - a) In respecting parent input regarding assessments, the USB E may change records after receiving them (e.g., opt-out) and adequate changes to USB E/vendor/LEA supporting documentation are not made.
  - b) Old data systems are attempting to do new and complex functions they were never originally intended nor designed to do. In other words, systems lack the sophistication to resolve some data conflicts.

b. Related to data validity:

1. Weaknesses in the Internal Control Environment:

- i) Lack of recruitment and retention of competent individuals.

- ii) Lack of appropriate training and/or ineffective training of personnel for assigned roles and responsibilities.
  - iii) Lack of awareness or understanding of, an indifference to, or an intentional lack of adherence to, compliance objectives.
    - a) For example, for WIDA, LEAs may document an inappropriate Limited English designation in the system to avoid the need to comply with Federal law (e.g., Title III).
2. Weaknesses in Risk Management and Control Activities:
- i) Lack of risk management and a risk response to design and implement comprehensive policies and procedures to ensure assessments are scored and/or reported correctly (e.g., no one checking that the values are accurate).
  - ii) Inaccurate rostering of students for applicable assessments
  - iii) Duplication of effort leading to conflicting results.
    - a) For example, for WIDA, some LEAs require students to complete an HLS every time a student enters a new school (e.g., entering kindergarten for the first time, transferring to middle school, transferring to high school) or transfers from a different LEA. While reviewing site records, we identified one LEA that readministered the HLS to four students who were already enrolled in ELD.
- c. Related to Implementation of Data Governance
1. Weaknesses in the Internal Control Environment:
- i) Lack of sufficient, competent personnel
    - a) The number of FTEs at the USBE, particularly for Data and Statistics, to support over 670,000 students, 30,000 educators and over 150 LEAs with approximately 40 assessments in multiple student systems and assessment systems with multiple vendors, may be insufficient given the critical nature policymaking, funding, and—most importantly student services— is reliant on this data.
2. Weaknesses in Risk Management and Control Activities:
- i) Lack of risk management and a risk response by the USBE to design and implement comprehensive policies and procedures to address requirements in Utah Admin. Code with LEAs.
    - a) For example, as of November 2022:
      - 1) Sixteen of 20 (80%) LEAs do not have formal, board-approved policies governing test administration and ethics training.

- 2) Sixteen of 20 (80%) LEAs' guidance does not require proctors to sign the specific USBE-required form "acknowledging or assuring that the educator administers statewide assessments consistent with ethics and protocol requirements (see **Appendix B: II.D).**" Of the 20 LEAs,
    - i) Seven (35%) require a signature; however, use of USBE's form is not specified in the policy.
    - ii) Nine (45%) do not reference any requirement to sign a form.
  - 3) Nine of 20 (45%) LEAs' guidance on test administration and ethics do not include required provisions documented in Board Rule (see **Appendix B: II.A).** Of the 20 LEAs,
    - i) Two (10%) do not have any documented guidance.
    - ii) Seven (35%) have some procedures but either do not include the full set of provisions in Board Rule or are too vague to determine the LEA is using Board Rule.
3. Weaknesses in Information and Communication:
- i) Lack of accurate and comprehensive communication.
    - a) The public education system for the state of Utah encompasses over 150 LEAs and well over 30,000 licensed educators, and many thousand more non-licensed support staff.
    - b) Compliance objectives for the assessment process include roles and responsibilities for these local entities and individuals, as well as the state. This necessitates a significant amount of written and verbal communication from the USBE with both LEAs and individuals, as well as provision of clear, concise materials and website content.
    - c) There is an overreliance on informal technical support instead of formal policies. For example, throughout the audit, several questions were raised, and in many instances responses were provided that proved to be incorrect after additional analysis and consultation with laws. Areas associated with incorrect information included assessment administration type (e.g., virtual, in-person), policy, record retention, and data sets.

## 8. Effect

The observations noted above have various effects, which may include:

- i. Students/LEAs
  - a. Civil rights violations related to provision, or lack thereof, of English Language Services.
  - b. Increased risk of fraud or cheating.
  - c. Untrained administrators and/or teachers administering or scoring assessments.
- ii. USBE/LEAs
  - a. State and federal reporting may grow increasingly unreliable.
  - b. Funding distributions dependent on valid data may be wrong and require repayment. Furthermore, if funds are sent to one LEA based on invalid data, it may impact other LEAs' funding levels and thus their ability to provide necessary services to students.
    - 1. For example, per the *SFY2022 Single Audit*, issued by the Office of the State Auditor, federal expenditures related to the English Language Services grant (i.e., related to WIDA) were \$4.6 million.
  - c. An inability for the USBE to provide adequate support to ensure valid and reliable outcomes.
- iii. Taxpayers/Stakeholders/ Policymakers
  - a. Board's ability to evaluate the effectiveness of the core standards it designs and implements is diminished.
  - b. Public education stakeholders may question the value of statewide assessments and the Board's authority to create and enforce Board Rules may be undermined.
  - c. Taxpayer dollars are used inefficiently and/or ineffectively (e.g., to resolve inaccurate or unwanted (i.e., opt-out) student assessment scores, to administer assessments whose results may never be used).
  - d. Statewide comparison of data is less reliable.
  - e. Policy decisions based on inaccurate data.

## 9. Recommendation

Recommendations are provided as suggestions to address the observations and causes noted above. Although recommendations are provided, it is the responsibility of the respective governing boards and administrative teams to understand the findings and take appropriate corrective action in consideration of the internal control system.

Recommendations should not be construed as an audit requirement for governing boards and administrative teams; they are suggestions to help promote continuous improvement that will mitigate performance risks.

Recommendations include:

- i. The USBE should assess compliance objectives (i.e., Board Rule and Utah Code) to consider if they are necessary and aligned; if not, the USBE should collaborate with the Legislature to consider removing or adjusting unnecessary objectives.
- ii. In collaboration with LEAs, the USBE should risk assess the compliance objectives for each assessment and design and implement effective and reasonable internal control activities in response to identified risks; communication protocols and sufficiency of resources given the use and impact of assessment data should also be considered. The USBE should monitor LEA compliance with objectives to improve operating effectiveness of control activities, validity of data, and clarity and accuracy of communication. Specifically,
  - a. The USBE should consider the objective of the current policy that requires two proctors to be actively involved in assessments and consider defining the term “proctor” in Board Rule.
  - b. The USBE should consider control activities to document changes to assessment data at LEAs, vendors, and the USBE and ensuring that, if changes are made, the change and the reason for the change is documented at all levels.
- iii. The USBE should consider implementing assessments with limited manual scoring and input to mitigate against human error and/or fraud. The USBE should prioritize completion of systems—and related business rules—with assessment data points to strengthen data validity and reliability.

## **B. Compliance Related to Assessments**

As previously stated, performance and compliance are interrelated because they are both driven by internal control system components and principles. Concerns related to performance and compliance must be considered in context of the entire report to understand significance (i.e., which is more concerning—poor performance or noncompliance). Furthermore, both individual concerns and concerns in their totality should be considered when determining significance.

Although the scope of this audit was performance driven, some compliance findings were observed in the process of analyzing data. All compliance findings are presented using the following five elements:

1. Criteria: What should happen (e.g., code, statute, best practices)?
2. Condition: What happened?
3. Cause: Why did the Condition happen/potentially happen?

4. Effect: What was the impact? What is the potential impact? Why should you care?
5. Recommendation: What action may be considered to resolve the Cause?

## 1. WIDA Administration

**Criteria:** See **Appendix B – Criteria:**

II.K	R277-716-4 <i>LEA Responsibilities</i>
IV.B	Utah General Retention Schedule 1503 <i>Education Performance and Testing</i>
V.A	Every Student Succeeds Act, State Plan
VIII.A	Assessment and Accountability for the WIDA Assessment

**Condition:** For a sample of 15 LEAs, in SFY2021 and SFY2022, two (13%) LEAs reported no ELLs. Of the two,

- One LEA admitted to not administering the HLS since the beginning of COVID (approx. 2019).
- The other LEA admitted to not administering anything related to WIDA. In a brief review of some students within the LEA, one student was identified who was receiving ELD prior to transferring to the LEA. In the year before transferring, the student received a 3.1 on the WIDA ACCESS. However, upon entering the LEA, the student's record was changed, the appropriate Limited English designation was removed, and the WIDA ACCESS was no longer administered.

When HLS and WIDA Screeners were available (i.e., for the 13 other LEAs in the sample), several were incomplete; specifically,

- Of 205 students with an HLS, three (1%) were missing information such as statewide student identifiers (SSIDs).
- Of 71 students with a WIDA Screener, seven (10%) were missing information, such as SSIDs, scores for each domain, etc.

Furthermore, four of 205 (2%) students reviewed, from four of 13 (31%) LEAs, were enrolled for ELD even though the student's HLS did not support the need for a WIDA Screener.

Finally, in SFY2021 and SFY2022, 27 of 65 (42%) students enrolled in eight of 13 (62%) sampled LEAs received the WIDA Screener past the 30- or 10-day enrollment deadline or did not have a recorded date for verification.

Specifically, of the 27 WIDA Screeners,

- 19 (70%) were not administered within the 30- or 10- day enrollment deadline.
- Eight (30%) did not have a recorded date to verify whether the WIDA Screener was conducted within the required timeframe.



**Cause:** Causes may include:

- i. Weaknesses in the Internal Control Environment:
  - a. Lack of awareness or understanding of related compliance objectives (i.e., federal requirements).
    - 1. One LEA felt that administering the HLS/WIDA Screener was unnecessary because the student(s) inability to speak English was apparent and therefore did not understand the need to administer it.
    - 2. WIDA Screeners are administered regardless of the HLS based on identified student English proficiency issues and because the HLS has perceived validity issues. For example, if parents believe there is a negative stigma to participating in ELD, they can simply manipulate the results to prevent an accurate outcome even though a parent can opt out a student from ELD regardless of the outcomes of a WIDA Screener.
    - 3. LEAs may not have identified the WIDA Screener requirement, particularly because the requirement is shorter if the student enrolls after the first month of school (ten days as opposed to 30).
  - b. Lack of adequate resources to fulfill responsibilities to achieve objectives.
- ii. Weaknesses in Risk Management and Control Activities:
  - a. Lack of risk management and a risk response to design and implement comprehensive policies and procedures to ensure valid and reliable documentation of critical information related to student English learner status and reporting of such information to the USBE.
- iii. Weaknesses in Information and Communication:
  - a. Lack of clarity regarding compliance objectives for the WIDA Screener.
    - 1. USBE and WIDA guidance provides inconsistent deadlines for when the WIDA Screener should be administered.

<b>Enrollment Window</b>	WIDA	USBE Website	R277-716	ESSA Plan (Nov. 2022)
<b>Beginning of the school year</b>	30 days of enrollment within the first month of school	30 days of enrollment within the first month of school	Beginning of the school year or no later than 30 days after identification	Within 30 days of the first day of school
<b>After the beginning of the school year</b>	Within 10 days of enrollment	Within 10 days of enrollment	Within 14 days of the student's identification and placement	During the first 10 school days of enrollment

**Effect:** Effects may include:

- i. Civil rights violations.
  - a. For students provided services without an ELL designation, there is no evidence the student should have ever been identified as an ELL and there is no way to determine what the motivation was to include them in WIDA.
  - b. Students who qualify for ELD are not being properly identified and not receiving language services.
- ii. Inaccurate federal fund distributions based on inaccurate determinations, which may result in a need to report and repay funds to the federal government.
  - a. This may also impact other LEA's access to funds for eligible students.
- iii. Incomplete and thus inaccurate data.
- iv. Improper and/or inaccurate reporting of student groups required by ESSA.
- v. Students may not receive services in a timely manner, which may impact their proficiency and success.

**Recommendation:** To achieve compliance objectives, the USBE and LEAs should ensure all components of their internal control system for administering WIDA related to HLSs, WIDA Screeners, and assessments are effectively designed, implemented, and operating, and operating together in an integrated manner. Specifically, the USBE and/or LEAs may consider:

- i. Implementing additional monitoring to ensure students participating in the WIDA ACCESS are supported by both a documented HLS and WIDA Screener.
  - a. The USBE previously identified the LEA which chose not to administer the WIDA Screener.
- ii. Reviewing Limited English designations in UTREx for accuracy; if found inaccurate, appropriately addressing the many implications.
- iii. Using plain language for WIDA Screener deadlines in only one location and referring to it as necessary in other locations. This will limit the likelihood of differing interpretations and the need to maintain multiple locations in the event of changes.
- iv. The USBE should evaluate the need for corrective action plans or other remedies for WIDA noncompliance consistent with R277-114, or 2 CFR 200.

## 2. Record Retention

**Criteria:** Utah Code Ann. 63G-2-103 Government Records Access and Management Act. General Provision. Definitions. (Effective 5/5/2021)

(21) "Public record" means a record that is not private, controlled, or protected and that is not exempt from disclosure as provided in Subsection [63G-2-201\(3\)\(b\)](#).

(22) (a) "Record" means a book, letter, document, paper, map, plan, photograph, film, card, tape, recording, electronic data, or other documentary material regardless of physical form or characteristics:

(i) that is prepared, owned, received, or retained by a governmental entity or political subdivision; and

(ii) where all of the information in the original is reproducible by photocopy or other mechanical or electronic means.

(23) "Record series" means a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.

Utah Code Ann. 63G-2-604 Retention and disposition of records.

(1)(a) Except for a governmental entity that is permitted to maintain the governmental entity's own retention schedules under Part 7, Applicability to Political Subdivisions, the Judiciary, the Legislature, and the Governor and Lieutenant Governor, each governmental entity shall file with the Records Management Committee created in Section 63A-12-112 a proposed schedule for the retention and disposition of each type of material that is defined as a record under this chapter.

Utah Admin. Code R277-487-2. Definitions

(15) "Student performance data" means data relating to student performance, including:

(a) data on state, local and national assessments;

(b) course-taking and completion;

(c) grade-point average;

(d) remediation;

(e) retention;

(f) degree, diploma, or credential attainment; and

(g) enrollment and demographic data.

Utah Admin. Code R277-487-3 Data Privacy and Security Policies.

(2) An LEA shall ensure that school enrollment verification data, student performance data, and personally identifiable student data are collected, maintained, and transmitted: (a) in a secure manner; and (b) consistent with sound data collection and storage procedures based on the LEA's cyber security framework.

Utah Admin. Code R277-487-4 Retention of Student Data.

(1) An LEA shall classify all student data collected in accordance with Section 63G-2-604.

(2) An LEA shall retain and dispose of all student data in accordance with an approved retention schedule.

(4) An LEA's retention schedules shall take into account the LEA's administrative need for the data.

See also **Appendix B - Criteria:**

IV.A Utah General Retention Schedule 1916 *Employee Training Records*

IV.B Utah General Retention Schedule 1503 *Education Performance and Testing*

**Condition:** Although grades and scores are generally being retained, supporting documents related to a student's performance and educational history are not being retained. As evidenced in **IV.A.3 Assessment Scores, Validity**, scores retained in systems may not accurately reflect a student's performance.

Other examples of noted record retention concerns regarding assessments include the following:

- i. Acadience Reading: For SFY2021 and SFY2022, three of the 15 (20%) LEAs sampled were reported to use an assessment vendor that only has a paper option for at least one of the two years, and none (100%) of these LEAs maintained the supporting documentation.

Additionally, one vendor did not maintain or did not allow the USBE to access historical data for Utah students at two of 15 (13%) LEAs sampled for 2021, and one of the 15 (7%) LEAs sampled for 2022.

- ii. Acadience Math: For SFY2022, ten of 15 (67%) LEAs sampled did not retain any supporting documentation. Furthermore, twenty-one of 14,876 (0.1%) students from one of 15 (7%) LEAs have Acadience Math results maintained at the USBE that are no longer retained with the vendor.
- iii. KEEP: For SFY2021 and SFY2022, 13 of 15 (87%) LEAs sampled did not retain supporting documentation.

Record retention concerns were not limited to assessments. In a review of 13 LEAs with students learning English, 13 (100%) did not retain or were otherwise unable to provide at least some of the documentation of students' enrollment in ELD. In a sample of 285 students participating in the WIDA ACCESS assessment, 217 (76%) did not have an HLS and/or a WIDA Screener.

- 80 of 285 (28%) students who participated in WIDA ACCESS reviewed for evidence of an HLS did not have one.
- 214 of 285 (75%) students who participated in WIDA ACCESS reviewed for evidence of a WIDA Screener, did not have one. Of the 214 students without evidence of a WIDA Screener:
  - 103 (48%) did not have documentation because the LEAs did not administer the WIDA Screener (See **IV.B.1 WIDA Administration**).

Finally, as reported by the USBE, LEAs may be disposing of the Standard Test Administration and Testing Ethics Policy training signature form annually.

**Cause:** Causes may include:

- i. Weaknesses in the Internal Control Environment:
  - a. Lack of awareness or understanding, or differing interpretations, of record retention compliance objectives.
    - 1. Existing retention schedules are obsolete and therefore not applied.
    - 2. LEAs using the HLS and/or WIDA Screener results to identify whether a student qualifies for English learning services may believe the purpose of the documentation is complete after the initial identification and retention is unnecessary.
- ii. Weaknesses in Risk Management and Control Activities:
  - a. Lack of risk management and a risk response to design and implement comprehensive policies and procedures to ensure compliance with record retention schedules.
    - 1. LEAs no longer contract with a vendor, so the vendor has ceased its data-sharing agreement.
- iii. Weaknesses in Information and Communication:
  - a. LEAs, reportedly, are told to shred all documentation after entering relevant data into Data Gateway.

**Effect:** Effects may include:

- i. Civil rights violations.
  - a. For students provided services without an ELL designation, there is no evidence the student should have ever been identified as an ELL and there is no way to determine what the motivation was to include them in WIDA.
  - b. An increased risk of liability in the event questions/concerns are raised related to civil rights violations.

- ii. Inaccurate federal fund distributions based on inaccurate determinations, which may result in a need to report and repay funds to the federal government.
  - a. This may also impact other LEA's access to funds for eligible students.
- iii. Inaccurate data at the USBE.
- iv. Improper and/or inaccurate reporting of student groups required by ESSA.
- v. Inability to monitor compliance with state guidelines.

**Recommendation:** To achieve compliance objectives, the USBE and LEAs should ensure all components of their internal control system for record retention are effectively designed, implemented, and operating, and operating together in an integrated manner. Specifically, the USBE and LEAs may consider:

- i. Consulting with LEAs to consider and revise or create a current general retention schedule that applies to all statewide assessments.
- ii. Implementing additional monitoring to ensure students participating in the WIDA ACCESS are supported by both an HLS and WIDA Screener.
- iii. Implementing system certifications that may be monitored, or additional monitoring of forms, to ensure that educators administering assessments are at the very least attesting to the testing ethics standards.

## V. Appendices

### Appendix A – Glossary

<b>Term or Acronym</b>	<b>Term or Acronym Description</b>
AAPAC	Assessment and Accountability Policy Advisory Committee
ACCESS	Assessing Comprehension and Communication in English State-to-State
ACT	American College Test
Accurate	See Valid.
Board	Utah State Board of Education’s constitutionally established and elected body of 15 members.
Compliance Objectives	“In the government sector, objectives related to compliance with applicable laws and regulations are very significant. Laws and regulations often prescribe a government entity’s objectives, structure, methods to achieve objectives, and reporting of performance relative to achieving objectives. Management considers objectives in the category of compliance comprehensively for the entity and determines what controls are necessary to design, implement, and operate for the entity to achieve these objectives effectively.” <i>The Green Book OV2.22</i>
Consistent	See Reliable.
Control Activities	The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity’s information system. <i>Green Book OV2.04</i>
Control Environment	“The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.” <i>The Green Book OV2.04</i>
Design	A plan to achieve established objectives (i.e., to show the look and function or workings of a system before it is implemented); should be comprehensive and documented, including identification of necessary forms, personnel, tools, etc. Plans may be documented as rules, policies, procedures, processes.

Term or Acronym	Term or Acronym Description
Documentation	"Documentation is a necessary part of an effective internal control system. The level and nature of documentation vary based on the size of the entity and the complexity of the operational processes the entity performs. Management uses judgment in determining the extent of documentation that is needed. Documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system. The Green Book includes minimum documentation requirements..." <i>The Green Book OV4.08</i>
ELD	English Language Development services (WIDA related)
ELL	English Language Learner (WIDA related)
ESSA	Every Student Succeeds Act
FTE	Full-time Equivalent
HLS	Home Language Survey (WIDA-related)
IAD	USB E Internal Audit Department
IEP	Individualized Education Plan
Implementation	Put a plan into effect; execute the previously designed plan
Information & Communication	"The quality information management and personnel communicate and use to support the internal control system." <i>The Green Book OV2.04</i>
KEEP	Kindergarten Entry and Exit Assessment
LEA	Local Education Agency
Monitoring for Operating Effectiveness	Formally review, inspect, or examine the operation of a designed and implemented plan to achieve objectives
Reliable	Consistent. For example, the student score at USB E matched the LEA or vendor score. The inverse (i.e., the student score at USB E did not match the LEA or vendor score, or the USB E did not have a student score while the LEA did or vice versa), is then unreliable or inconsistent.
Risk Assessment	"Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses." <i>The Green Book OV2.04</i>
SFY	State Fiscal Year (July 1 – June 30)
SSID	<b>Statewide Student Identifier</b>



Term or Acronym	Term or Acronym Description
SY	School Year
The Green Book	<p data-bbox="488 296 1382 373"><a href="#"><i>Standards for Internal Control in the Federal Government</i></a> (Issued September 2014 by the Comptroller General of the United States.</p> <p data-bbox="488 443 1409 730">"The Green Book defines the standards for internal control in the federal government...The standards provide criteria for assessing the design, implementation, and operating effectiveness of internal control in federal government entities to determine if an internal control system is effective. Nonfederal entities* may use the Green Book as a framework to design, implement, and operate an internal control system." <i>The Green Book OV2.01</i></p> <p data-bbox="488 747 1393 842"><i>*The Green Book is the standard the federal government indicates nonfederal entities (e.g., the USBE, LEAs) should use for federal grants management (see 2 CFR 200.303). The Board also indicates it as the standard for LEAs (R277-113-6).</i></p>
USBE	Utah State Board of Education office
USIMS	Utah Schools Management Information System
UTREx	Utah eTranscript and Record Exchange
Valid	Accurate. For example, the student score was calculated and documented correctly. The inverse is then invalid or inaccurate.
WIDA	World-Class Instructional Design and Assessment

## Appendix B – Criteria

*General Note: The most current reference for each criterion is shown below. However, there is historical criterion that was also effective during the scope of this audit that was reviewed. Historical criterion is not included herein; however, criteria with relevant historical criteria is designated with an asterisk.*

### I. Utah Code Annotated

A. **53E-9-306** Using and expunging student data -- Rulemaking -- Disciplinary records. *(Effective 5/12/2020)*

(1) In accordance with Title 63G, Chapter 2, Government Records Access and Management Act, and Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall make rules regarding using and expunging student data, including:

- (a) a categorization of disciplinary records that includes the following levels of maintenance:
  - (i) one year;
  - (ii) three years; and
  - (iii) in accordance with Subsection (3), as determined by the education entity;
- (b) the types of student data that may be expunged, including:
  - (i) medical records; and
  - (ii) behavioral test assessments;
- (c) the types of student data that may not be expunged, including:
  - (i) grades;
  - (ii) transcripts;
  - (iii) a record of the student's enrollment; and
  - (iv) assessment information; and
- (d) the timeline and process for a prior student or parent of a prior student to request that an education entity expunge all of the prior student's student data.

B. **53G-6-803** Parental right to academic accommodations. *(Effective 5/12/2020)*

(9)

- (a) At the request of a student's parent, an LEA shall excuse a student from taking an assessment that:
  - (i) is federally mandated;

- (ii) is mandated by the state under this public education code; or
- (iii) requires the use of:
  - (A) a state assessment system; or
  - (B) software that is provided or paid for by the state.

C. **53G-7-203** Kindergartens -- Establishment -- Funding -- Assessment. *(Effective 5/3/2023)*

(4)

(a) The state board shall:

- (i) develop and collect data from a kindergarten assessment that the board selects by rule; and
- (ii) make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, regarding the administration of and reporting regarding the assessment described in Subsection (4)(a)(i).

(b) An LEA shall:

- (i) administer the assessment described in Subsection (4)(a) to each kindergarten student; and
- (ii) report to the state board the results of the assessment described in Subsection (4)(b)(i) in relation to each kindergarten student in the LEA.

D. **63A-12-103** Duties of governmental entities. *(Effective 7/1/2021)*

The chief administrative officer of each governmental entity shall:

- (1) establish and maintain an active, continuing program for the economical and efficient management of the governmental entity's records as provided by this chapter and Title 63G, Chapter 2, Government Records Access and Management Act;

E. **63A-12-105** Records are property of the state -- Disposition -- Penalties for intentional mutilation or destruction. *(Amended by Chapter 44, 2009 General Session)*

- (1) All records created or maintained by a state governmental entity are the property of the state and shall not be mutilated, destroyed, or otherwise damaged or disposed of, in whole or part, except as provided in this chapter and Title 63G, Chapter 2, Government Records Access and Management Act.

## II. Utah Administrative Code (Rule)

### A. **R277-404-3** Incorporation of Standard Test Administration and Testing Ethics Policy by Reference. *(Effective July 22, 2022)*

(1) This rule incorporates by reference the Standard Test Administration and Testing Ethics Policy April 7, 2022, which establishes:

- (a) the purpose of testing;
- (b) the statewide assessments to which the policy applies;
- (c) direction to reference the formative tools' guidance documentation;
- (d) teaching practices before assessment occurs;
- (e) required procedures for after an assessment is complete and for providing assessment results;
- (f) unethical practices;
- (g) accountability for ethical test administration;
- (h) procedures related to testing ethics violations; and
- (i) additional resources.

### B. **R277-404-4** Superintendent Responsibilities. *(Date of Last Change: July 22, 2022)*

(2) The Superintendent shall provide guidelines, timelines, procedures, and assessment ethics training and requirements for all statewide assessments.

### C. **R277-404-5** LEA Responsibilities – Time Periods for Assessment Administration. *(Effective July 22, 2022)*

(2) An LEA shall develop a plan to administer statewide assessments.

(3) The plan shall include:

- (a) the dates that the LEA will administer each statewide assessment;
- (b) professional development for an educator to fully implement the assessment system;
- (c) training for an educator, appropriate paraprofessional, or third party proctor in the requirements of assessment administration ethics; and
- (d) training for an educator and an appropriate paraprofessional to use statewide assessment results effectively to inform instruction.

(4) An LEA shall submit the plan to the Superintendent by September 15 annually.

D. **R277-404-6** School Responsibilities. *(Effective July 22, 2022)*

(2) An LEA and school shall require an educator, assessment administrator, and proctor, including a third party proctor, to individually sign a document provided by the Superintendent acknowledging or assuring that the educator administers statewide assessments consistent with ethics and protocol requirements.

E. **R277-404-7**. Student and Parent Participation in Student Assessments in Public Schools; Parental Exclusion from Testing and Safe Harbor Provisions. *(Date of Last Change: July 22, 2022)*

(4)

(a) To exercise the right to exempt a child from a statewide assessment under this provision and ensure the protections of this provision, a parent shall:

(i) fill out:

(A) the Parental Exclusion from State Assessment Form provided on the Board's website; or

(B) an LEA specific form as described in Subsection (4)(b); and

(ii) submit the form:

(A) to the principal or LEA either by email, mail, or in person; and

(B) on an annual basis; and

(C) except as provided in Subsection (4)(b), at least one day prior to the beginning of the assessment.

(b) An LEA may allow a parent to exempt a student from taking a statewide assessment less than one day prior to the beginning of the assessment upon parental request.

F. **R277-404-8** Public Education Employee Compliance with Assessment Requirements, Protocols, and Security. *(Date of Last Change: July 22, 2022)*

(1) An educator, test administrator or proctor, administrator, or school employee may not:

(a) violate any specific assessment administrative procedure specified in the assessment administration manual, violate any state or LEA statewide assessment policy or procedure, or violate any procedure specified in the Standard Test Administration and Testing Ethics Policy;

(b) fail to administer a statewide assessment;

- (c) fail to administer a statewide assessment within the designated assessment window;
- (d) submit falsified data;
- (e) allow a student to copy, reproduce, or photograph an assessment item or component; or
- (f) knowingly do anything that would affect the security, validity, or reliability of statewide assessment scores of any individual student, class, or school.

G. **R277-404-9** Data Exchanges. *(Date of Last Change: July 22, 2022)*

- (1) The Board's IT Section shall communicate regularly with an LEA regarding the required format for electronic submission of required data.
- (3) An LEA shall ensure that any computer software for maintaining or submitting LEA data is compatible with data reporting requirements established in Rule R277-484.
- (4) The Superintendent shall provide direction to an LEA detailing the data exchange requirements for each statewide assessment.
- (5) An LEA shall ensure that all statewide assessment data have been collected and certify that the data are ready for accountability purposes no later than July 12.

H. **R277-484-4** Deadlines for Data Submission. *(Effective March 15, 2022)*

- (1) An LEA shall submit student level data to the Board through UTREx.

I. **R277-489-3** Administration of Kindergarten Entry and Exit Assessments. *(Date of Last Change: June 13, 2022)*

- (2) An LEA is not required to administer the kindergarten entry and exit assessments if the LEA does not participate in:
  - (a) the optional enhanced kindergarten program;
  - (b) full-day kindergarten; or
  - (c) the Early Interactive Reading Software Program described in Rule R277-496.

- (4) An LEA shall submit to the Data Gateway:

- (a) kindergarten entry assessment data by September 30; and
- (b) kindergarten exit assessment data by June 15.

(5) In accordance with Section R277-114, the Superintendent may recommend action to the Board, including withholding of funds, if an LEA fails to provide complete, accurate, and timely reporting under Subsection (4).

J. **R277-716-3 Superintendent Responsibilities.** *(Date of Enactment or Last Substantive Amendment: April 8, 2021)*

(2) The Superintendent shall develop and require all LEAs to administer a Board approved annual English language proficiency assessment to measure fluency level and progress in:

- (a) listening;
- (b) speaking;
- (c) reading; and
- (d) writing.

(3) The Superintendent shall apply a formula and distribute funds to LEAs for identification and services to students learning English and their families.

(a) The formula shall provide an amount based upon eligible students and available funds, to be distributed to all eligible LEAs and consortia consistent with Title III requirements.

(b) The formula shall provide for an additional amount to qualifying LEAs based on numbers of immigrant children and youth.

(4) An LEA that receives Title III funds under this rule shall provide the following to the Superintendent:

- (a) assurances and documentation maintained of services or a program used to serve students; and
- (b) assurances and documentation maintained of required parent notification.

(9) An LEA shall maintain:

- (c) ALS assessments to date;
- (e) documentation or evidence of progress in the state accountability system.

- K. **R277-716-4** LEA Responsibilities. *(Effective April 8, 2021)*
- (1) An LEA that receives funds under Title III shall assure that the LEA has a written plan that:
- (a) includes an identification process for students learning English, including a home language survey and a language proficiency for program placement, that is implemented with student registration;
  - (b) uses a valid and reliable assessment of a student's English proficiency in:
    - (i) listening;
    - (ii) speaking;
    - (iii) reading; and
    - (iv) writing;
  - (c) provides an evidence-based language instruction educational program based on Board-approved Utah English Language Proficiency Standards;
  - (d) establishes student exit criteria from ALS programs or services; and
  - (e) includes the count of students learning English, by classification, prior to July 1 of each year.
- (6)
- (d) An LEA shall provide annual notice to a parent of a student placed in a language instruction educational program at the beginning of the school year or no later than 30 days after identification.
  - (e) If a student has been identified as requiring ALS services after the school year has started, the LEA shall notify the student's parent within 14 days of the student's identification and placement.

### III. Documents Incorporated by Reference in a Rule

- A. **Standard Test Administration and Testing Ethics Policy.** *(Approved by the Utah Board of Education August 4, 2022)*

Licensed Utah educators shall ensure that:

- At least two assigned proctors are actively involved in each testing session

Unethical practices include, but are not limited to:

- Allowing parents to assist with the proctoring of a test their child is taking.



## IV. Utah General Retention Schedule

### A. Utah General Retention Schedule 1916 Employee Training Records (Effective 5/2018)

#### Description

These records document employee participation in training programs sponsored by governmental agencies or non-governmental institutions. Information may include correspondence, memoranda, reports, and other records relating to course availability and participation.

#### Retention and Disposition

Retain until separation, and then destroy records.

#### Appraisal Value

These records have administrative value(s).

#### Appraisal

These records have administrative value as long as the employee works for the governmental entity.

### B. Utah General Retention Schedule 1503 Education Performance and Testing. (Effective 8/2013)

#### Description

These records document student performance and educational history. They include test scores, grades, and any other progress or performance measures.

#### Retention and Disposition

Retain for 3 years after separation, and then destroy records.

## V. Every Student Succeeds Act (ESSA)

### A. Utah's Every Student Succeeds Act (ESSA) State Plan, E. Title III, Part A, Subpart I: English Language Acquisition and Enhancement. (Approved by the United States Department of Education on July 12, 2018)

## **Entrance Procedures**

At registration, Utah uses a standard form of the Home Language Survey (HLS) that identifies a student with a native language other than English, or who comes from an environment where a non-English language either is dominant or may have affected a student's English-language proficiency. Key questions to target the most relevant information include the following:

- Which language does your child most frequently speak at home?
- Which language do adults in your home most frequently use when speaking with your child?
- Which language(s) does your child currently understand or speak?
- Does your family come from a refugee background?

The HLS does not identify the student as an EL. Rather, its purpose is to identify those students who may be potentially designated as ELs so that each student can be assessed in the domains of listening, speaking, reading, and writing through the state-adopted English Language Proficiency instrument (currently WIDA Screener). The assessment is what determines if, in fact, the student is an EL and in need of specialized language and academic support services to which they are entitled. To ensure that students are not wrongly identified as potential ELs, technical assistance is provided by the USBE.

The standardized Utah HLS is translated into the top five languages for the enrollment process. Students must be identified and assessed for services within 30 days of enrollment. For those students who have not been identified at the beginning of the school year, they must be assessed during the first two weeks and parent or guardians notified of placement in a language instruction education program.

## **Classify (confirm/disconfirm) a Student as an English Learner**

Utah is a member of the World-Class Instructional Design and Assessment consortium (WIDA) and as a member uses the initial ELP screener/assessment (WIDA Screener) to confirm EL Status (students who score a composite of ELP level 1–4). Those who do not qualify for language services receive a composite score of 5 on the WIDA Screener.

Parents are notified by LEAs of a student's ELP status within 30 days of enrollment in school through a standard statewide letter provided in multiple languages by the USBE on the Utah Title III website. Through this letter,

parents are informed that even if their child qualifies for EL services, they have the right to decline such services.

### **Reclassify: Exit Procedures**

In Utah the reclassification or exit criteria is based on the following two elements: 1) ELs receive a composite score of 5 on the annual WIDA ACCESS for ELs assessment based on the increased rigor of the revised WIDA ACCESS for ELs 2.0; and, 2) a teacher-student-parent conference is initiated to discuss the necessary support for the student's ability to make continuous progress within 30 days of receiving the WIDA ACCESS for ELs scores.

### **Monitoring of Exited English Learners**

After the annual WIDA ACCESS for ELs assessment, the four-year monitoring process for exited English Learners begins when the ALS Director sends the standard parent notification letter verifying that an individual student has been exited from the language instruction educational program (LIEP). Reclassification as English proficient is based on performance on the WIDA ACCESS for ELs assessment, and is not based on reaching proficiency on the academic end-of-level state assessment.

School-based monitoring is documented for each EL through the EL Documentation Folder that includes:

- 1) Copy of the Parent Notification Letter with initial WIDA Screener data for entrance into services;

- B. **Utah's Every Student Succeeds Act (ESSA) State Plan, E. Title III, Part A, Subpart I: English Language Acquisition and Enhancement.** *(Approved by Utah Department of Education on November 3, 2022; pending approval by the United States Department of Education)*

### **Entrance Procedures**

Students, new to Utah or returning to Utah after leaving for two years or more, must be identified and assessed for services within 30 days of the first day of school. Those students who enroll after the first month at the beginning of the school year must be assessed during the first 10 school days of enrollment. Parent(s) or guardians must be notified of placement in a language instruction education program within the 30-day window at the beginning of the year or the 10- day window thereafter, whichever applies for

identification. LEAs shall keep record of all EL documentation in order to verify the correct process is in place.

## **VI. Elementary and Secondary Education Act of 1965 (ESEA)**

### **A. ESEA section 1111(b)(2).** *(Enacted December 10, 2015)*

#### **(G) ASSESSMENTS OF ENGLISH LANGUAGE PROFICIENCY.—**

(i) **IN GENERAL.**—Each State plan shall demonstrate that local educational agencies in the State will provide for an annual assessment of English proficiency of all English learners in the schools served by the State educational agency.

(ii) **ALIGNMENT.**—The assessments described in clause (i) shall be aligned with the State’s English language proficiency standards described in paragraph (1)(F).

### **B. ESEA section 1111(c).** *(Enacted December 10, 2015)*

(4) The statewide accountability system described in paragraph (1) shall be based on the challenging State academic standards for reading or language arts and mathematics described in subsection (b)(1) to improve student academic achievement and school success. In designing such system to meet the requirements of this part, the State shall carry out the following:

(A) Establish ambitious State-designed long-term goals, which shall include measurements of interim progress toward meeting such goals—

(i) for all students and separately for each subgroup of students in the State

(ii) for English learners, for increases in the percentage of such students making progress in achieving English language proficiency, as defined by the State and measured by the assessments described in subsection (b)(2)(G), within a State-determined timeline.

### **C. ESEA section 3113(b).** *(Enacted December 10, 2015)*

#### **CONTENTS.**

Each plan submitted under subsection (a) shall describe—

- (A) how the agency will monitor the progress of each eligible entity receiving a subgrant under this subpart in helping English learners achieve English proficiency; and
- (B) the steps the agency will take to further assist eligible entities if the strategies funded under this subpart are not effective, such as providing technical assistance and modifying such strategies.

## VII. Standards for Internal Control

- A. Standards for Internal Control in the Federal Government by the Comptroller General of the United States. *(Published September 2014)*

### OV2.04

- Control Activities - The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.

### OV4.08

- Management documents in policies the internal control responsibilities of the organization.

## VIII. Other Guidance

- A. **Assessment and Accountability for the WIDA Assessment** published on the USBE website. *(Current as of 4/13/23)*

### **Screener Testing Requirements**

LEAs are required to administer a WIDA Screener to newly enrolled students who indicate on the home language survey that they speak any language other than English. Screener is available to LEAs all year; however, federal and state law requires that students must be administered Screener within 30 days of enrollment within the first month of school, and within 10 days of enrollment thereafter. Screener should only be administered once during a student's enrollment in Utah schools.

- B. **Utah Accountability Technical Manual**, published by the Utah State Board of Education for 2019-2020 (*Updated April 2020*).

**Chapter 2, Part II, D. English Learner Progress**

Utah's accountability system includes an indicator of English Learner Progress (ELP). This indicator is a measure of EL students' academic language development and proficiency in English. Utah defines English proficiency as earning a proficiency level score of 5.0 or greater as measured by the WIDA ACCESS assessment, which is administered annually to all English learners in the state.

For the ELP indicator to be included in a school's calculation, the school must have at least 10 English Learners who took the WIDA ACCESS assessment in the current and prior year. If a school has fewer than 10 EL students with scores in both years, the school does not receive points for the ELP indicator and the 13 points possible for the indicator are removed from the overall total points possible for the school.

The method for determining the percentage of students who make adequate progress toward ELP takes into consideration three student variables which impact language acquisition: 1) initial grade level; 2) initial English language proficiency level; and 3) time enrolled in Utah schools. Each of these factors play a role in determining the amount of growth which can be expected each year and the timeline to reaching proficiency.

- C. **WIDA Consortium Guidance** published on its website. (*Current as of 4/13/23*)

**State Testing and Requirements**

LEAs are required to administer the Screener within 30 days of enrollment within the first month of school, and within 10 days of enrollment thereafter.

- D. **UTREx Data Clearinghouse File Specification 2022-23** (*ADA Compliant: July 13, 2022*)

Limited English: (Required if student is ELL) This code identifies the student's English Language Learner (ELL) status.

Code	Meaning
Y	Yes, student is receiving English Learner services.
O	Student refused English Learner services even though they qualified.
F	Fluent – student has achieved fluency in English.
N	Tested and determined not to be in need of English learner services.
Blank	Not Applicable

**Note 1:** If Limited English 'Y', 'O', or 'F' then must complete Native Language and Parent Language.

**Note 2:** If Limited English 'Y' or 'O' then ELL Instruction Type must be entered.

**Note 3:** If Limited English 'F' then ELL Monitored Entry Date must have a valid date. Students who are reported as 'F' need to have that designation continued on their S1 record for four school years beyond the school year in which they were initially determined as being a fluent ELL student. Students who are no longer in the four-year monitoring period may be submitted as 'F', but they will not be included in any EL counts. The number of years a student should be marked as monitored changed from two to four in the 2017-18 school year (Title III of the ESEA, as amended by ESSA [Section 3121(a)(5)]).

**Note 4:** During the school year that a student first tests fluent you will continue to report the student as Limited English Proficient ('Y' or 'O') and you will not submit an ELL Monitored Entry Date to UTREx. See notes on ELL monitored Entry Date.

**Note 5:** Students who are 'Y' or 'O' will be counted as ELL for the purpose of allocating federal funds. Students who are 'Y', 'O', or 'F' with an ELL Monitored Entry Date within the prior four years will be counted as ELL for the purposes of state accountability reporting.

ELL Native Language: (Required if Limited English is 'Y', 'O', or 'F') Native or first language of student.

**Note 1:** If present, it must be listed in the "Language Codes" section of this document.

ELL Parent Language: (Required if Limited English is 'Y', 'O', or 'F') Parent (or guardian) language of preference spoken at home.

**Note 1:** If present, it must be listed in the "Language Codes" section of this document.



# INTERNAL CONTROL SYSTEMS

To achieve public goals using public funds, federal ([2 CFR 200.303](#)) and state ([FIACCT20-00.00](#)) regulations require a governmental entity to have an internal control system. An internal control system is a process to help an entity achieve its objectives.

[The Green Book](#) is the recognized authority on governmental internal control systems. A governmental entity uses the Green Book to design, implement, and operate internal controls to achieve its objectives, which include:

- Running its operations efficiently & effectively
- Reporting reliable information about its operations
- Complying with applicable laws & regulations



The standards in the Green Book are organized into five components of internal control.

## 1. CONTROL ENVIRONMENT

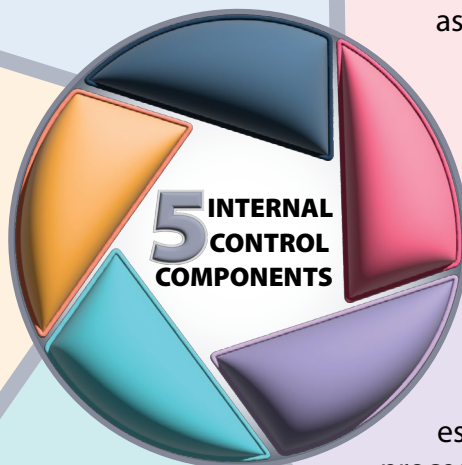
"The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives."

## 2. RISK ASSESSMENT

"Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses."

## 5. MONITORING

"Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews."



## 3. CONTROL ACTIVITIES

"The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system."

## 4. INFORMATION & COMMUNICATION

"The quality information management and personnel communicate and use to support the internal control system."

**"The five components of internal control must be effectively designed, implemented, and operating, and operating together in an integrated manner, for an internal control system to be effective."** (GAO-14-704G Federal Internal Control Standards, pg. 7, OV2.04)

# 3 ROLES & RESPONSIBILITIES

The Green Book states “...everyone in the entity has a responsibility for internal control; roles in an entity’s internal control system can be categorized as follows:”

## OVERSIGHT BODY

“The oversight body is responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. This includes overseeing management’s design, implementation, and operation of an internal control system...”

For the purpose of the Green Book, oversight by an oversight body is implicit in each component and principle.” (GAO-14-704G Federal Internal Control Standards, pg. 11, OV2.14)

- Establish ethical values and expectations for competence
- Establish the oversight structure (i.e., administration)
- Oversee administration’s design, implementation, and operation of the entity’s organizational structure (e.g., org chart, staff assignments, recruiting and retention, accountability)
- Oversee administration’s assessment of risk
- Oversee administration’s design, implementation, and operation of the entity’s policies and procedures
- Analyze and discuss information related to achievement of objectives
- Scrutinize administration’s evaluation of the internal control system and remediation of identified internal control deficiencies

## MANAGEMENT (ADMINISTRATION)

“[Administration] is directly responsible for all activities of an entity including the design, implementation, and operating effectiveness of an entity’s internal control system.”

(GAO-14-704G Federal Internal Control Standards, pg. 12, OV2.14)

- Establish ethical values and expectations for competence
- Establish the organizational structure (e.g., org chart, staff assignments, recruiting & retention, accountability)
- Assess internal and external risks facing the entity as it seeks to achieve its objectives
- Design, implement, and assess operation of policies and procedures
- Identify, gather, and communicate information related to achievement of objectives
- Evaluate the internal control system and remediate identified internal control deficiencies

## PERSONNEL

“Personnel help [administration] design, implement, and operate an internal control system and are responsible for reporting issues noted in the entity’s operations, reporting, or compliance objectives.” (GAO-14-704G Federal Internal Control Standards, pg. 12, OV2.14)





July 10, 2023

Kevin John, CFE  
Deputy Audit Executive  
Utah State Board of Education  
PO Box 144200  
Salt Lake City, Utah 84114-4200

Dear Mr. John:

Thank you for the opportunity to respond to the Data Reliability, Assessment (22-01-A) audit. The Utah State Board of Education maintains an improvement orientation and recognizes the recommendations included in this audit report provide feedback about current processes and opportunities to make improvements that can lead to improved public accountability and student outcomes.

The audit includes the use of the term's validity and reliability throughout the report. Because these terms have specific definitions in the educational measurement community, we feel it is important to make note of the industry's definitions in our response. The [Standards for Educational and Psychological Testing](#), which is regarded as a seminal text by most education measurement experts provides the following definitions and guidance for the use of these terms.

**Validity** - the degree to which evidence and theory support the interpretation of test scores for proposed uses of tests. The process of validation involves accumulating relevant evidence to provide a sound scientific basis for the proposed score interpretations. It is incorrect to use the unqualified phrase "the validity of the test."

**Reliability** - The term can be used in a general sense, to refer to the consistency of scores across replications of a testing procedure, regardless of how the consistency is estimated or reported (e.g., in terms of standard errors, reliability coefficients per se, generalizability coefficients, error/tolerance ratios, item response theory information functions, or various indices of classification consistency.)

Given the use of the term reliability, throughout the audit report, we feel it is most accurate to consider the resulting feedback in the context of reliability/precision, which is related to how much a score varies across replications of the testing procedure and can be affected by several variables, including administration irregularities, some of which are noted in the report.

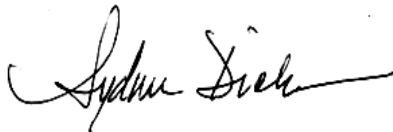
PO Box 144200 Salt Lake City, Utah 84114-4200 | Phone: (801) 538-7500

We also feel it is important to note that while the report includes judgement that the “USBE may change records after receiving them” these changes to test event status are consistent with the procedures detailed in the [Utah Accountability Technical Manual](#) and there is no evidence that a USBE staff member has changed a student assessment result.

USBE leadership generally concurs with the recommendations included in this report with the understanding that increased monitoring and limiting manual scoring for all state assessments will require additional resources and cannot be accomplished independent of support from the Utah legislature.

We appreciate the professionalism and courtesy of the audit staff in conducting the audit as well as the opportunity to provide a written response.

Sincerely,

A handwritten signature in black ink, appearing to read "Sydnee Dickson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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

cc: Debbie Davis, Chief Audit Executive  
Molly Hart, USBE Vice Chair and Audit Committee Chair  
Patty Norman, Deputy Superintendent of Student Achievement  
Darin Nielsen, Assistant Superintendent of Student Learning

## Appendix E - Auditor's Concluding Remarks

Given the Management Response provided by the Utah State Board of Education (USBE) (see **Appendix D**), and to ensure elements of the report are clearly understood, concluding remarks are provided below.

- A. **Validity and Reliability:** In the response, the USBE provides alternative definitions for the terms validity and reliability, as found in *The Standards for Educational and Psychological Testing*. Internal Audit acknowledges both words can have various meanings depending on the industry in which they are used, including the educational measurement community. As indicated in **I. Audit Scope and Objective** and **II. Audit Methodology**, this audit is an audit of the accuracy and reliability of student data, from its first documented instance to the final documented instance. Therefore, it is the opinion of Internal Audit that the definitions of both words as provided in the management response, though applicable to the educational measurement community as it pertains to the development, evaluation, and interpretation of assessments, are not applicable to the report. Instead, as noted both in the report and the glossary (see **V.A Appendix A - Glossary**), the terms are used throughout the report to connote accuracy (i.e., validity) and consistency (i.e., reliability) of student data.
- B. **Changing Records:** In the response, management clarifies that “there is no evidence that a USBE staff member has changed a student assessment result.” However, there is evidence that assessment results as found on the boundary information (e.g., vendor systems, paper tests) do not match the information retained within the USBE system (see **IV.A.2-4**). In lieu of using limited resources to fully analyze the particular reasons why the two sources do not match, Internal Audit chose to include potential reasons why the data did not match (e.g., staff changing scores without adequate documentation), based on observations made throughout the audit. So, although Internal Audit identified and quantified data errors, the exact reasons for data discrepancies are the responsibility of management to identify and rectify as appropriate (see **IV.A.7.i**).