

## APPENDIX 3-2: ADULT EDUCATION AGREED-UPON PROCEDURES ENGAGEMENT for Local Education Agencies (LEAs)

To ensure that information found in the student files maintained by the Adult Education program agrees/supports student data maintained in UTopia (described below) and that the records from Local Education Agencies (LEAs) and Community-Based Organizations (CBOs) for Adult Education meet the requirements of Rule R277-733, *Adult Education Program* and the *Utah Adult Education Policies and Procedures Guide*, the Utah State Office of Education (USOE) requires all LEAs and CBOs to contract with an independent accountant to perform certain agreed-upon procedures. The procedures to be performed, as determined by the USOE, are described in this Appendix 3-2 of the *Legal Compliance Audit Guide (Guide)*, and basically require the accountant to agree the hard copy of information in the student files with the UTopia reports created by the USOE from the data entered by the LEAs. **The contract between the LEA or CBO and the independent accountant should clearly identify the agreed-upon procedures to be performed, and those procedures should be consistent with the guidance in this Appendix 3-2.**

### Attestation Standards

The procedures performed and reports issued by the independent accountant should also meet the attestation engagements established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* (July 2011 Revision), issued by the Comptroller General of the United States. The relationship of these standards is described in paragraph 2.09 of *Government Auditing Standards*:

"Attestation engagements can cover a broad range of financial and nonfinancial objectives about the subject matter or assertion depending on the users' needs. GAGAS [generally accepted government auditing standards] incorporates by reference the AICPA's Statements on Standards for Attestation Engagements (SSAE) Additional requirements for performing attestation engagements in accordance with GAGAS are contained in chapter 5."

Chapters 1 through 3 and 5 of *Government Auditing Standards* apply to attestation engagements.

Agreed-upon procedures should be performed after the close of the school year ending June 30. The independent accountant's agreed-upon procedures report is due to the USOE – Adult Education Services coordinator no later than September 15. This report will be used in the determination of funding for the second following fiscal year. (For example, the agreed-upon procedures engagement of school year 2011-2012 data determines school year 2013-2014 funding.)

### **Background**

Minimum School Program (MSP) funds are allocated to LEAs by the School Finance and Statistics Section of the USOE. Compliance requirements related to the Minimum School Program funds allocated to LEAs are addressed in section Chapter 3, Section A of this *Guide*. The Minimum School Program allocations are based on formulas provided by the Minimum School Program Finance Act and Utah State Board of Education Rule R277-733. Several LEAs and CBOs also compete for and are awarded federal Office of Vocational and Adult Education – Workforce Investment Act, Title II Adult Education and Family Literacy Act (AEFLA) funds. Funding is based on intensity, duration as well as program annual outcomes of intensity.

The *Utah Adult Education Policies and Procedures Guide* is updated annually and provides definitions and guidance for Adult Education programs. This guide can be found at the following website:

<http://www.schools.utah.gov/adulted/DOCS/Directors/Policy/PolicyProcedures.aspx>.

### **UTopia**

Each LEA and CBO is required to maintain hard-copy documentation on each adult education student. In addition, the LEAs/CBOs must enter the information into The Utah Online Performance Information for Adult Education (UTopia), a database which stores all students' demographic, SEOP, assessment and outcome information in a standardized format on a statewide basis. The USOE creates many UTopia reports from this data. These reports detail student activity in adult education programs for each fiscal year which are used for determining state and federal funding. *The necessary data for each school year is to be finalized by the LEAs/CBOs and entered into UTopia by July 15.*

NOTE: Access to UTopia will require the Adult Education program director and the UTopia Administrator to be present during the performance of the agreed-upon procedures, as the system is password protected.

**DEFINITIONS**

Definitions for terms found in this Appendix can be found in Section C. of this Appendix 3-2 and in Rule R277-733.

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**A. ADULT EDUCATION**

Legal Ref.	SUGGESTED AUDIT PROCEDURES	Performed by and Date	Workpaper Index
	<p>1. Using the Program Outcome Measure (POM) report, select a sample of "Enrollee Status" students from the UTopia database to test in each of the categories noted in procedure No. 2 below.</p> <p>Each selection should be at least 5% (but need not exceed 20 students) of the program's total "Enrollee Status" enrollment reflective of students from all of the program's sites (including both physical locations and on-line sites of the LEA/CBO). One selection may be used for multiple categories. For example, the students selected in performing procedures related to "contact hours" might also be the same students selected in performing procedures related to "credits earned."</p> <p>NOTES: The student files selected should be representative of the students enrolled in the LEA's Adult Education program during the year.</p> <p>The POM (Program Outcome Measure) report is ONLY used to select the test sample of enrollees. The POM is not to be used for any tests.</p>		
	<p>2. For each student file selected in 1 above, verify through a review of student files that the student information entered into UTopia is valid and complete as indicated below for each of the following areas:</p> <p>a. <b>Contact hours:</b> For each "Enrollee Status" student selected:</p> <p>1) Obtain the student's attendance record i.e. the original documentation maintained by teachers, counselors, registrars, etc., for both instructional and non-instructional contact hours. (Note: class roll documentation should include student signature or initials and an arrival and departure time for each class session attended. For attendance hours generated from an on-line computer course the computer generated attendance report will suffice.)</p>		

Legal Ref.	SUGGESTED AUDIT PROCEDURES	Performed by and Date	Workpaper Index
	<ul style="list-style-type: none"> <li>• For instructional contact hours, this includes classroom “roll books”, teacher maintained attendance sheets, etc.,</li> <li>• For non-instructional contact hours, this includes documentation (student logs) noting content/purposes of contact.</li> </ul>		
	<p>2) Validate that the original documentation record of <i>non-instructional</i> contact was a) maintained by teachers, counselors, registrars, etc., for assessments, Student Education Occupation Plan (SEOP) development, and counseling activities, b) reflects the date the contact was made, the type of activity, the amount of time spent, and by whom the contact was made, and c) agrees to the UTopia Student Total Contact Hour Detail Report.</p>		
	<p>3) Recalculate the number of instructional and non-instructional contact hours for the student and verify that the contact hours agree with the hours as reported in the UTopia Student Total Contact Hour Detail Report.</p> <p>Note: Contact hour data entered in UTopia is automatically rounded up to the nearest quarter hour).</p>		
	<p>b. <b>Diplomas (Carnegie units):</b> For each “Enrollee Status” student file selected:</p> <p>1) Verify that the student’s file has the required original documentation record of course credit earned while enrolled in the program (including Official GED® Report if the GED® was used for credit) and that the information agrees to the credit entered into the UTopia Student Official Transcript Report and Student Transcript Workup Report.</p>		
	<p>2) Verify that documentation from outside entities (school districts, employer verification, military, etc.) used by the program to award credit towards diplomas agrees to the information entered in the UTopia Student Official Transcript Report and Student Transcript Workup Report.</p>		
	<p>3) Verify that the above stated credit information (both earned from within the program and awarded from other sources) meets the LEA’s (adult education program’s) required number of units of credit for graduation and that the total number of units of credit agree to those recorded in the UTopia Student Official Transcript Report and the Student Transcript Workup Report</p>		
	<p>4) Utilize the separation feature on UTopia’s home page to verify that the student was separated (if student’s name does not appear, then he/she has been separated).</p> <p style="text-align: center;">– or –</p> <p>If the student continued to receive instruction, verify that the last funding code reported on the student’s Demographic Screen was changed to 7</p>		

Legal Ref.	SUGGESTED AUDIT PROCEDURES	Performed by and Date	Workpaper Index
	and the student was enrolled in non-credit bearing ABE or ESOL courses only.		
	<p>c. <b>General Education Development (GED®) diploma</b> – For each “Enrollee Status” student file selected:</p> <p>1) Verify that the GED® cited on the Student’s “SEOP Student Goals and Statuses” Screen reflected GED® obtainment.</p>		
	<p>2) Utilize the separation feature on UTopia’s home page to verify that after attainment of the GED® the student was separated (if student’s name does not appear, then he/she has been separated).</p> <p>– or –</p> <p>If the student continued to receive instruction, verify that the last funding code reported on the student’s Demographic Screen was changed to 7 and the student was enrolled in non-credit bearing ABE or ESOL courses only.</p>		
	<p><b>General Note:</b> When reviewing the UTopia Student Transcript Workup for the selected student, successful passing of the GED® may be used as a replacement for credit up to 5.0 units if the GED® Tests were successfully passed and transcribed (in UTopia or as a “hard copy” prior to July 1, 2009). Distribution of credit may only be used as follows: Language Arts = 1.0 if test was taken in English, (if taken in Spanish no credit may be awarded; if the test was taken in English and Spanish then 0.5 credit may be awarded); Math = 1.0; Science = 1.0; Social Studies = 1.0 (geography and world civilization instructional areas only); and elective 1.0 to 5.0 units of credit depending on whether or not the previously mentioned subject areas were already filled by other credit entries. NOTE: if the test was taken in Spanish, the maximum amount of credit that may be awarded is 4.0. If the test was taken in both English and Spanish, then the maximum amount of credit that can be awarded is 4.5.</p>		
	<p>d. <b>Level Gains</b> – For each “Enrollee Status” student file selected:</p> <p>1) Verify that the enrollee had a pre- and post-test(s), as noted in the UTopia Complete Test History report.</p>		
	<p>2) Verify that each test protocol “face sheet” includes the student’s name, date of birth, date of test, name of assessor, and the scores obtained, and that this information matches what was entered in the Utopia on the Complete Test History report).</p>		
	<p>e. <b>Credits earned</b> – For each “Enrollee Status” student file selected:</p> <p>1) Verify that the original record of total course credits <u>earned</u> while enrolled in the Adult Education program agrees with the credit <u>entered</u> on the UTopia Student’s Credit Screen.</p>		
	<p>2) Verify that the student’s file contains transcripts from other institutions,</p>		

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	GED, and other sources of credit validating both earned and awarded credits as listed on the UTopia Student Official Transcript and Student Transcript Workup reports.		
	<p>f. <b>Proof of Residency</b> – For each “Enrollee Status” student file selected:</p> <p>1) Verify that the required documentation for proof of Utah residency is contained in the student’s file and that it agrees to what is stated on the student’s UTopia Demographic Screen. Note: this procedure is utilized only when the program is the initial program the student was enrolled in as noted on the student’s Demographic Screen – “Student Program History”.</p>		
	<p>3. <b>Fees and Tuition Collected in Support of Adult Education Program</b> –</p> <p>a. Obtain an understanding of procedures and controls over receipts.</p>		
	<p>b. Obtain a copy of the most recent (defined as current year completed) “Fees and Tuition Collected in Support of Adult Education Program” report available at the following website:</p> <p><a href="http://www.schools.utah.gov/adulted/DOCS/Directors/Policy/TabN.aspx">http://www.schools.utah.gov/adulted/DOCS/Directors/Policy/TabN.aspx</a></p>		
	<p>c. Determine whether the report accounts for all collections from the LEA/CBO and whether the report agrees with information recorded in the accounting system.</p>		
	<p>d. Determine whether fees and tuition collected were used only in the Adult Education program.</p>		
	<p>e. Compare actual amounts collected to budgeted and prior-year amounts. Investigate any unexpected results (that is, ratios or variations different from what would be expected considering known changes in program activities, number of participants, and tuition and fee rates).</p>		
	<p>4. <b>Agreed-Upon Procedures Report</b> –</p> <p>a. Complete an agreed-upon procedures report, including written findings describing exceptions, errors, or discrepancies, if any. A sample agreed-upon procedures report has been included with Section B of this Appendix 3-2.</p> <p>You are encouraged to include in the report other findings related to improving weaknesses in LEA/CBO data management or noncompliance with reporting standards or with the procedures themselves. Also consider the communication requirements for agreed-upon procedures engagements found in <i>Government Auditing Standards</i> (see paragraph 5.59).</p>		
	<p>b. If the independent accountant's report includes findings that require corrective action, obtain a response from the LEA/CBO addressed to the USOE in a separate letter. The response can describe what the LEA/CBO</p>		

Legal Ref.	SUGGESTED AUDIT PROCEDURES	Performed by and Date	Workpaper Index
	has already done or what it will do to correct the situation.		
	<p>c. A copy of the agreed-upon procedures report and the LEA's/CBO's written response, as applicable, must be received by the USOE Adult Education coordinator <b>no later than 5:00 p.m. MST on September 15<sup>th</sup></b> (if the date falls on a weekend, the deadline shifts to the next workday).</p> <p>NOTE: If a report is not received by the specified time, the USOE will begin the process of withholding the LEA's/CBO's allotted monthly funds consistent with the authority granted to the State Board of Education under Utah Code 53A-1-403(B). Reports may be submitted via post, fax or email:</p> <p><u>POST</u>                      Attn: Marty Kelly                      Adult Education and GED Services                      Utah State Office of Education                      250 East 500 South                      P O Box 144200                      Salt Lake City, Utah                      84114-4200</p> <p><u>FAX</u>                      (801) 538-7882</p> <p><u>EMAIL</u>                      To Marty Kelly at <a href="mailto:marty.kelly@schools.utah.gov">marty.kelly@schools.utah.gov</a></p> <p><u>Conditions for Reporting:</u></p> <ul style="list-style-type: none"> <li>• If a report does not conform to the procedures specified in this Compliance Guide it may be rejected.</li> <li>• This report shall become part of the permanent records of both the LEA and the USOE.</li> </ul>		

## B. EXAMPLE AGREED-UPON PROCEDURES REPORT

### Illustrative Independent Accountant's Report on Applying Agreed-upon Procedures for Adult Education<sup>1</sup>

[Insert name of body or individuals charged with governance]

[Insert name of LEA/CBO]

[Insert address]

In accordance with the *State of Utah Legal Compliance Audit Guide, Appendix 3-2*, we have performed the procedures enumerated below, which were agreed to by [insert name of LEA/CBO] and the Utah State Office of Education, solely to assist them in evaluating [insert name of LEA/CBO]'s (Acronym for LEA/CBO) compliance with the Utah State Board of Education's Rule R277-733, *Adult Education Programs* and the *Utah Adult Education Policies and Procedures Guide* for the school year ended June 30, 20XX. Management is responsible for [insert name of LEA/CBO]'s compliance with those requirements.

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

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

#### 1. Contact hours:

Sample size: \_\_\_\_\_

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

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

No exceptions were found as a result of applying these procedures.<sup>2</sup>

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

Sample size: \_\_\_\_\_

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

We matched the total number of diplomas reported in UTopia.

No exceptions were found as a result of applying these procedures.<sup>2</sup>

**3. General Education Development (GED®):** **Sample size:** \_\_\_\_\_

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

No exceptions were found as a result of applying these procedures. <sup>2</sup>

**4. Level gains:** **Sample size:** \_\_\_\_\_

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

No exceptions were found as a result of applying these procedures. <sup>2</sup>

**5. Credits earned:** **Sample size:** \_\_\_\_\_

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

We matched the number of earned credits reported in UTopia.

No exceptions were found as a result of applying these procedures. <sup>2</sup>

**6. Proof of Utah Residency:** **Sample size:** \_\_\_\_\_

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

We matched the proof of residency documentation with what was reported in UTopia.

No exceptions were found as a result of these procedures. <sup>2</sup>

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

We obtained the most recent “Fees and Tuition Collected in Support of Adult Education Program” report. We determined that the report accounts for all Adult Education fees collected and that the report agrees to the accounting system. We ensured that fees collected are used only in the Adult Education program.

For the Adult Education program, we obtained an understanding of controls over cash receipts and assessed the effectiveness of those controls.

We compared actual amounts collected to budgeted and prior-year amounts. We investigated any unexpected results.

No exceptions were found as a result of these procedures. <sup>2</sup>

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on compliance and the data reported in UTopia of [insert name of LEA] for the year ended June 30, 20XX.

Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

*When any of the matters set forth in Paragraph 5.59 of Government Auditing Standards have been identified in conjunction with this agreed-upon procedures engagement, the following paragraph is required:*

[In accordance with Government Auditing Standards, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures disclosed the following matters that warrant the attention of *[insert name of LEA/CBO]* officials:]

*[Describe matters that were identified.]*

This report is intended solely for the information and use of the Utah State Board of Education, management of the *[insert name of LEA/CBO]*, the *[insert name of LEA/CBO]* *[insert name of LEA/CBO's governing board]* and is not intended to be and should not be used by anyone other than these specified parties.

*[Firm's Signature]*

*[Report Date]*

<sup>1</sup> See AICPA, AT Section 201, *Agreed-Upon Procedures for Engagements* (paragraph .31), AT Section 601, *Compliance Attestation* (paragraph .24), and GAO *Government Auditing Standards* (chapter 5) for reporting requirements.

<sup>2</sup> If exceptions are noted, replace this sentence and describe the findings here or refer to where the findings are reported. The LEA/CBO's response can be included here or refer to where the response is reported. See Section A. Procedure 4 of this Appendix for further guidance on reporting exceptions, errors, or discrepancies.

### C. DEFINITIONS FOR ADULT EDUCATION PROGRAM

**Adult Basic Education (ABE):** instruction designed specifically for an native English speaking adult who 1) has minimal competence and basic skills in reading, writing, speaking, problem solving, or computation 2) is not sufficiently competent to meet the educational requirements of adult life in the United States; or 3) is not sufficiently competent to speak, read or write the English language to allow employment commensurate with the adult's real ability. Includes grade levels 0 – 8.9.

*ABE includes the following:*

- **ABE 1 (Beginning ABE Literacy):** Grade level 0-1.9. Student has no or minimal reading and writing skills, may have little or no comprehension or how print corresponds to spoken language and may have difficulty using a writing instrument, may have little or no recognition of numbers or simple counting skills, may have little or no ability to read basic signs or maps and can provide limited personal information on simple forms, can write a limited number of basic sight words and familiar words and phrases. Student can handle simple routine entry level jobs that require little or no basic written communication or computational skills. No knowledge of computers or technology.
- **ABE 2 (Beginning Basic Education):** Grade level 2.0-3.9. Student can read simple **material** on familiar subjects; can write simple notes and messages on familiar situations. Student can count, add and subtract three digit numbers, can perform multiplication through 12, can identify simple fractions, and perform other simple mathematical operations; is able to read simple directions, signs and maps, fill out simple forms requiring basic personal information, write phone messages and make simple changes. The student can handle basic entry level jobs that require minimal literacy skills, can read want ads and complete simple job applications.
- **ABE 3 (Low Intermediate Basic Education):** Grade level 4.0-5.9. Student can read text on familiar subjects that have a simple and clear underlying structure, can use context to determine meaning; can write simple paragraphs with a main idea and supporting details on familiar topics. Student can perform with high accuracy all four basic math operations using whole numbers up to three digits and can identify and use all basic mathematical symbols. Student is able to handle basic reading, writing and computational tasks related to life roles such as completing medical forms, order forms, employment applications. Student can qualify for entry level jobs that require following basic written instructions and diagrams with assistance. Can use simple computer programs and perform a sequence of routine tasks given directions in using technology.
- **ABE 4 (High Intermediate Basic Education):** Grade level 6.0-8.9. Student is able to read simple descriptions and narratives on familiar subjects or from which new vocabulary can be determined by context and can make minimal inferences. The student is able to write simple narrative descriptions and short essays on familiar topics and can use punctuation consistently. The student can perform all four basic math operations with whole numbers and fractions; can determine correct math operations for solving story problems. Student is able to handle basic life skills tasks such as graphs and charts. The student can read materials on familiar topics such as simple employee handbooks and payroll stubs, can complete simple forms and reconcile a bank statement. Can learn and work with most basic computer software such as using a word processor and can follow simple instructions for using technology.

**Adult Secondary Education (ASE or AHSC or HSC):** instruction designed for the adult who 1) has basic skills and competence levels in reading, writing, speaking, problem solving and computation; 2) may or may not have a certificate of graduation (or its equivalent) from a school providing secondary education. Includes grades 9.0 through 12.9.

*High School completion includes the following:*

- **AHSC 1 (Low Adult Secondary Education):** Grade level 9.0 10.9. This student can be considered as a “high school diploma seeking student”. The student can comprehend expository writing and identify spelling, punctuation and grammatical errors. Writing is organized and cohesive, can write and reflect thoughts. The student can perform all four basic math functions with whole numbers, decimals and fractions; can interpret and solve simple algebraic equations, tables, graphs; can use math in business transactions. The student is able or

can learn to follow simple multi-step directions and read common legal forms and manuals. Student is proficient in using computers and can use most common computer applications.

**AHSC 2 (High Adult Secondary Education):** Grade level 11.0-12.0. Student can comprehend, explain and analyze information from a variety of literacy works, can use higher order processes to interpret meaning of written material. Writing is cohesive and clearly expressed. Student can make mathematical estimates of time and space and can apply principles of geometry to measure angles, lines and surfaces. Student is able to read technical information and complex manuals, can comprehend some college level books and apprenticeship manuals; can function in most job situations involving higher order thinking. Student can work productively in groups. Can use and adapt common software and select appropriate technology to new situations.

**Completing a Level.** Progressing from one educational functioning level to the next higher educational functioning level. Evidence of completing a level is determined as student's post-test score exceeds their Entering Functioning Level (EFL). The National Reporting System (NRS) Functioning Level descriptors are used to determine a student's Functioning Level. If a student's post-test score exceeds the NRS descriptors range of scores for his/her EFL the student may have met their goal. The student may exit the program or they may remain enrolled and move towards advancing additional levels as their future assessments indicate. Advancement or completing a level can only be determined by the student's post-test scores.

**Completing a Level and Advancing One or More Levels.** Includes completing a level (see Entering Functioning Level for the baseline to gauge advancement). After a level is completed, a continuing student may advance multiple levels. It is necessary to remember that Completing a Level is based on the student's lowest level for reporting purposes. If a student's post-test score (using a different form of the same standardized test used for the pre-test to establish the EFL *and* after an additional 60 - 100 hours of instruction) exceed the NRS descriptors range of scores the student has then completed another level.

**Concurrent Program:** this occurs when a student is enrolled in more than one program at any point in time. The concurrent program can only manage credits and contact hours earned in that program.

**Contact Hour.** Hours of non-instruction include: counseling SEOP development hours and assessment time. Instructional contact hours include tutoring/teaching under the supervision of a school district employee or community-based organization employee designed to promote student learning in the program curriculum. Contact hours are reported in the learners entering functioning level regardless of area of instruction.

**Hours that CAN be counted:**

- \* Instructional hours in all ABE.
- \* AHSC and ESOL classes designed to advance a student's functioning level.
- \* Program-sponsored tutoring or participation in a learning lab.
- \* Distance Learning courses-contact hours reported based upon program's grant (distance learning) narrative.

**Hours that CANNOT be counted:**

- \* Homework completed outside of class.
- \* Community education classes such as parenting and computer literacy.
- \* Time spent in GED<sup>®</sup> examinations.
- \* Distance learning including: electronic high school courses or other courses not taken under the direct supervision of an adult education instructor.

**English for Speakers of Other Languages (ESOL):** non-English speakers who lack competence and language acquisition in any one of the following: reading, writing, speaking, problem solving or listening.

*ESOL includes the following:*

- **ESOL 1 (Beginning ESOL Literacy):** student who cannot speak or understand English, has no or **minimal** reading or writing skills in any language. Student functions minimally or not at all in English and communicates only through gestures or a few isolated words. Student may have no knowledge or use of computers.

- **ESOL 2 (Low Beginning ESOL):** student can understand basic greetings, simple phrases and commands. Student can understand simple questions related to personal information, read numbers, letters and some common sight words, can read and write some familiar words and phrases, can write basic personal information. Student can function with difficulty in social situations and situations related to immediate needs. Student may have limited knowledge and experience with computers.
- **ESOL 3 ( High Beginning ESOL):** student can understand common words, simple phrases and sentences containing familiar vocabulary, can read most sight words and many other common words, can read familiar phrases and simple sentences. Student can function in some situations related to immediate needs and in familiar social situations. Student may have limited knowledge and experience with computers.
- **ESOL 4 (Low Intermediate ESOL):** student expresses basic survival needs and with some difficulty participates in some routine social conversations, reads simple material on familiar subjects, can write simple notes and messages on familiar situations, can interpret **simple** directions, schedules, signs, maps etc., and can complete simple forms. Student may be able to use computer programs and can perform a sequence of routine tasks given directions.
- **ESOL 5 (High Intermediate ESOL):** student can participate in conversations in familiar social **situations** but may need some assistance in clarifying, can read text on familiar subjects that have a simple and clear underlying structure, can write simple paragraphs, can meet basic survival and social demands and can follow simple oral and written instructions, has some ability to communicate on the telephone on familiar subjects. Student can work with or learn basic computer software.

**ESOL 6 (Advanced ESOL):** student can understand and communicate in a variety of contexts related to daily life and work, can understand and participate in conversations on a variety of everyday subjects including some unfamiliar vocabulary, can read moderately complex text related to life roles and descriptions and narratives from authentic materials on familiar subjects, can function independently to meet most survival needs and to use English in routine social and work situations. Student can use common software, learn new basic applications and select correct basic technology in familiar situations.

**Enrollee Status:** an adult education student who completes twelve or more contact hours (inclusive of instructional and non-instructional), has a pre-test that establishes an Entering Functioning Level and a Student Education Occupation Plan (SEOP) that includes a defined core goal and a defined funding code for the fiscal year.

**Entering Functioning Levels (or Functioning Level) – per NRS guidelines (EFL).** Student is assigned an EFL for reporting purposes during a fiscal year. An EFL is determined by scale scores obtained from a standardized test. A student's scale score in their lowest area of instruction i.e. math, writing, reading determines a student's EFL for Utah reporting purposes and is the baseline upon which advancement to higher NRS levels is used. (See NRS functioning levels for ESOL, ABE, and AHSC).

**Exiting the Program/Exit Date/Separation Date.** Date when the student last attends a program through 'drop out' and/or completion of goal(s) and has not received instruction for 90 days.

**Federal Funding:** Adult Education and Family Literacy Act and/or Department of Workforce Services Refugee funds awarded to a school district, governmental entity, or non-profit community-based organization as a result of a competitive application.

**Funding Formula:** Adult education funds are distributed to school districts according to the state approved funding formula based on student outcomes.

**Level Gain.** When a student enters the program for the first time in a fiscal year he is assessed and receives a pre-test score. The student's lowest "academic" level is his entering functioning level for the fiscal year. The student must be post-tested to determine a level gain. Post-testing may occur after 60 hours of instructional contact hours or after a minimum of 40 instructional contact hours if the student is known to be exiting the program.

**Managing Program.** Program in control of all of the student's data and outcomes associated with the student.

**Participant.** A student who has less than twelve total contact hours in a fiscal/program year, does not have a pre-test, or does not have a completed SEOP that includes the establishment of at least one core goal in the managing program.

**Proof of Utah Residency.** (Note: documentation must be maintained by the program that is/was the original manager of the student's data. See R277-733-6.) Adult Education Program Student Eligibility.

A. An individual is eligible to be a Utah adult education student if:

(1) the prospective adult education student is at least 16 years of age and the student's class has not graduated; or

(2) a prospective adult education student who is otherwise eligible provides one of the following to establish Utah residency:

(a) valid state of Utah driver license;

(b) valid state of Utah driver privilege card;

(c) valid state of Utah identification card; or

(d) valid state of Utah resident fishing or hunting license.

(3) a prospective adult education student provides one of the following in the prospective student's name with the home mailing address (no post office boxes); documentation shall have been received no more than 12 months prior to the individual's registration request:

(a) mail from an in-state or out-of-state business;

(b) utility bill or work order;

(c) cell phone or telephone bill;

(d) employee pay stub;

(e) written statement on an employer's letterhead defining a job commitment;

(f) current year automobile registration;

(g) Utah state government agency form letter;

(h) Utah public library card;

(i) rent or mortgage payment statement;

(j) Utah voter registration card;

(k) Utah high school/college transcript or report card;

(l) tribal correspondence;

(m) approved or denied free or reduced lunch application from the individual's children's school that includes the individual's name on the application;

(n) daycare or nursery school record of the individual's children that includes the individual's name on the record;

(o) K-12 registration demographic card of children enrolled in a Utah school that includes the individual's name on the card.

(p) Consular ID card – issued by the SLC Mexican Consulate.

B. The following does not establish residency for purposes of adult education programs:

(1) mail addressed to occupant or resident;

(2) letters from friends or relatives;

(3) power of attorney documents;

(4) personal correspondence addressed to a post office box.

C. To be eligible for participation in an adult education program, a Utah resident shall be:

(1) an individual 17 years of age or older whose high school class/cohort has graduated; or

(2) an individual emancipated under Section 78-3a-1005; or

(3) an individual emancipated by marriage; or

(4) an individual who is at least 16 years of age who has not graduated from high school and who is no longer enrolled in a K-12 program of instruction; or

(5) a student 16 to 19 years of age whose class has not graduated and who is attending adult education classes as an alternative to a traditional public education program.

D. Non-Utah residents from states bordering Utah seeking enrollment into an adult education program in Utah shall be considered resident Utah students consistent with individual agreements between the Utah Adult Education Program and the individual states bordering Utah.

**SEOP.** Student Education Occupation Plan. A student focused personal plan generated by programs for each student inclusive of student demographics and the establishment of at least one core goal, objective(s), records of prior educational achievements, in addition to other statuses and a signed waiver release.

**State Funding:** Minimum School Program (MSP) funds awarded to school districts. Percentage awarded is based on annual legislative allocation and program performance outcomes.

**Transfer Student:** Student who has exited one program and is now enrolled in another program.

**UTopia:** Utah Online Performance Information for Adult Education. A database containing all students' demographic, SEOP, assessment and outcome information is stored statewide ensuring accurate student information sharing and reporting between programs, the state and/or the federal government.