



State Compliance Audit VS School Fees Administrative Review

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ADA Compliant 5-31-2022

School Fee Administrative Review



Fee Schedule and Spend Plan



Policies



Parent Notifications



Administration of School Fees



Fees at Elementary School



Accounting of School Fees



Training

State Compliance Audit Guide

- Verify that all school fees from each school are properly recorded in the LEA's general ledger per the specified school fees revenue and school fee waiver contra-revenue accounts.
- Confirm that school fee revenues and fee waiver contra-revenue in the general ledger, and fee waiver student counts, reconcile with school fee revenue, fee waiver contra-revenue, and fee waiver student counts reported to USBE during the annual School Fees Certificate of Compliance and Statistical Data reporting.
- Sample of fees on the approved fee schedule for the current school year for elementary and secondary. Review the spend plan, the associated accounting records and related student participation records and ensure that the LEA used revenue collected through fees for allowable costs that:
 - Are only associated with each student's participation.
 - Students paying fees were not charged an increase fee amount to cover students receiving fees waivers or to cover general program costs.
 - ~~Are not textbooks, instructional material, consumable workbooks, computer hardware, software or digital content, school equipment, or maintenance of school equipment associated.~~ This will not apply until SY22-23, OSA is aware of the error.
- If the LEA has more than one school serving the same grade(s) do the following:
 - Review the LEAs procedure to identify and address potential financial inequities due to school fee waivers.
 - Determine if the LEA identified financial inequities between schools due to fee waivers.
 - If inequities were identified, determine if they were properly addressed to resolve the inequity. Unless proven otherwise, the LEA funding an equal portion of fee waivers at the schools does not address financial in equity.

How Often School Fees Will Be Monitored

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- Annually

School Fees Administrative Review

- Visited on a rotational calendar
 - LEAs with 10,000+ students are visited every 5 years,
 - LEAs with less than 10,000 students every 10 years
 - Audit/fraud hotline tip may bump LEA into an immediate review regardless of schedule



Contra-Revenue

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- School fees from each school are properly recorded in the LEA's general ledger
- Reconcile with school fee revenue, fee waiver contra-revenue, and fee waiver student counts reported to USBE during the annual School Fees Certificate of Compliance and Statistical Data reporting.

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- Confirm reported in the Utah Public Education Financial System (UPEFS), reconcile with annual Statistical Data



School Fees

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- Sample of fees
- Review the spend plan, associated accounting records and related student participation records
 - Cost for student participation
 - Not cover cost for waivers or general program cost
 - ~~Not textbooks~~ **Begins SY 23**

School Fees Administrative Review

- Same as the SCAG



Impact of Fee Waivers

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If the LEA has more than one school serving the same grade(s) do the following:

- Review the LEAs procedure to identify and address potential financial inequities due to school fee waivers.
- Determine if the LEA identified financial inequities between schools due to fee waivers.
- Inequities were properly addressed to resolve the inequity. Unless proven otherwise, the LEA funding an equal portion of fee waivers at the schools does not address financial in equity.

School Fees Administrative Review

If the LEA has more than one school serving the same grade(s) do the following:

- Review LEA's procedure for addressing the impact of fee waivers.

