

R277-427 received final approval by the Utah State Board of Education on December 2, 2021. R277-427 was published in the January 1, 2022, Utah State Bulletin, subject to a 30-day comment period, with a first possible effective date of February 7, 2022.

R277. Education, Administration.

R277-427. LEA Financial Information Systems.

R277-427-1. Authority and Purpose.

- (1) This rule is authorized by:
 - (a) Utah Constitution Article X, Section 3, which vests general control and supervision over public education in the Board;
 - (b) Subsection 53E-3-401(4), which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law; and
 - (c) Section 53E-3-518, which directs the Board to make rules to implement a uniform LEA Financial Information System statewide.
- (2) The purpose of this rule is to establish:
 - (a) required LEA financial information system components;
 - (b) procurement requirements for LEA financial information systems; and
 - (c) grant procedures for funds to assist LEAs in acquiring LEA financial information systems.

R277-427-2. Definitions.

- (1) "LEA data system" has the same meaning as defined in Subsection 53E-3-518(1)(a).
- (2) "LEA Financial Information System" has the same meaning as defined in Subsection 53E-3-518(1)(b).

R277-427-3. LEA Responsibilities.

- (1) An LEA shall update LEA data systems and LEA financial information systems by July 1, 2023 in compliance with Subsection 53E-3-518(6)(a).
- (2) An LEA data system shall be interoperable with Board information management systems.

R277-427-4. Cooperative Contract and Grant.

R277-427 received final approval by the Utah State Board of Education on December 2, 2021. R277-427 was published in the January 1, 2022, Utah State Bulletin, subject to a 30-day comment period, with a first possible effective date of February 7, 2022.

(1) By January 1, 2022, the Superintendent shall enter into a cooperative contract with multiple vendors capable of meeting the criteria of Section R277-427-3 for Utah LEAs.

(2) The Superintendent shall include data in the following areas as part of a cooperative contract:

(a) financial accounting;

(b) training and establishment of minimum modules within the financial system;

(c) standard forms and reporting;

(d) content or e-document management;

(e) advanced purchasing and procurement systems;

(f) purchasing cards;

(g) data warehouse systems;

(h) business intelligence;

(i) cloud hosting services;

(j) accounts receivable system;

(k) budget preparation system;

(l) applicant portal;

(m) bid system;

(n) bank and check reconciliation systems;

(o) fixed asset systems;

(p) campus, student, and pupil accounting;

(q) human resources system, with access to relevant and necessary human resources data; and

(r) Utah state reporting, interoperable with the state transparency system.

(3) In addition to the requirements of Section R277-427-3, an LEA may incorporate the components identified in Subsection (2) as a best practice.

(4) By February 1, 2022, the Superintendent shall prepare and make available to LEAs an application for grant funding or reimbursement in accordance with Section 53E-3-518.

R277-427 received final approval by the Utah State Board of Education on December 2, 2021. R277-427 was published in the January 1, 2022, Utah State Bulletin, subject to a 30-day comment period, with a first possible effective date of February 7, 2022.

(5) The Superintendent shall notify applicants of funds eligibility by May 1, 2022.

(6) The Superintendent shall disburse funds to applicants on a reimbursement basis taking into account:

(a) the amount of funds available;

(b) the number of applicants; and

(c) the needs of the applicants in meeting the best practices identified in Subsection (2).

(7) After July 1, 2023, the Superintendent may initiate corrective action against an LEA in accordance with Rule R277-114 if an LEA fails to implement the required data systems.

KEY: Financial Information System, procurement , grant procedures

Date of Last Change: 2022

Authorizing, and Implemented or Interpreted Law: Art X Sec 3; 53E-3-401