Hotline Phone Contact for Abuse or Fraud

To report a concern of fraud, abuse, waste, or non-compliance, call the Utah State Board of Education (USBE's) hotline at (801) 538-7813 or visit USBE's Internal Audit Webpage for guidance.

Audit Committee

R277-113 requires that each LEA have an Audit Committee. The SUCCESS Academy Audit Committee is comprised of the following Board of Trustee members:

Audit Director- Dave Eberhard (Board Treasurer)	Megen	Jodi

The audit committee receives annual training in the February Board of Trustee meeting. The audit committee meets all requirements as listed in the following rules and regulations:

R277-113, 53G-7-402

The audit committee is in place to perform the following responsibilities:

- Ensures that management properly develops and adheres to a sound system of internal controls consistent with the requirements of R277-113-5;
- Receives a report of the risk assessment process undertaken by management in developing the system of internal controls;
- Develops a process to review financial information, financial statements, and LEA and individual school records on a regular basis;
- Ensures that management conducts a competitive RFP process to hire external auditors and other professional services and making a recommendation to the LEA Board on the results of the RFP process consistent with the State Procurement Code;
- Receives communication from or meeting with the external auditors annually and receiving a direct report of the audit findings, exceptions, and other matters noted by the auditor;
- Reviews the annual audit reports and findings or other matters communicated by the external auditor or other regulatory bodies to the LEA Board in a public meeting;
- Ensures that matters reported by external audits, internal audits, or other regulatory bodies are resolved in a timely manner.

The SUCCESS Academy Board of Trustees shall ensure the following:

1. Internal controls consistent with R277-113-5 (titled: Required LEA Fiscal Policies)
2. Receiving a report of the risk assessment
3. Develop a process to review information
4. Ensuring that external auditors are hired through the RFP process consistent with state procurement code
5. Meeting with the external auditors annually to receive a “direct” report of the audit
6. Reporting to the governing board (LEA board) IN A PUBLIC MEETING the results of the audit
7. Resolving matters reported in the audit in a “timely matter.”
8. Supervising the compliance of the LEA regarding R277-113-5 (titled: Required LEA Fiscal Policies)
9. Developing a process to review financial statements, practices and records on a regular basis

Internal Audit Committee

The acting State Superintendent has requested that each charter school or district implement an internal audit program with designated personnel who have been identified and informed of their roles on this new committee. While the law indicates that only school districts of 10,000 students shall comply, the acting State Superintendent has requested that each charter school implement an internal audit committee. The internal audit committee will meet on a quarterly basis in the months of September, December, March, and June. The focus of this internal audit committee will be full compliance with R277-113-4 and R277-113-5.

The internal audit committee shall report to the SUCCESS Academy Board of Trustees Treasurer or Finance Committee as required by Utah Code. The SUCCESS Academy internal audit committee is comprised of the following individuals:

Ben Kaufman	Executive Director Internal Audit Coordinator 435-383-3889 kaufman@successacademy.org
Tammy Griffiths	Business Manager SUCCESS Internal Audit Site Manager 435-865-8790 griffiths@successacademy.org

Karen Saxton Office Manager
UT SUCCESS Internal Audit Site Manager
435-652-7830
saxton@gmail.com

Mackenzie Stratton Registrar
SUU SUCCESS Internal Audit Site Manager
435-652-8791
stratton@successacademy.org

Gavin Hawkley SUU SUCCESS Principal
Internal Audit Oversight for Processes and Procedures
435-865-8972
hawkley@successacademy.org

Brian Reid UT SUCCESS Principal
Internal Audit Oversight for Processes and Procedures
435-652-7830
reid@successacademy.org

The following are guidelines for compliance for all Utah Charter Schools. The internal audit committee shall ensure compliance for each of the following items:

Each charter school (LEA) will be responsible for...

- Developing and APPROVING (by local board) WRITTEN policies outlined in the the rule under R277-113-5 {R277-113-4(A)]
- Providing annual training to employees "specific to (their) job function." [R277-113-4(B)]
- Policies shall be available for review in the main office of the school and on the school's website [R277-113-4(B)(1)]
- Providing policies and training related to complexity for elementary and secondary schools [R277-113-4(B)(2)]
- (May) have more than one policy "satisfying the minimum requirements of this rule." [R277-113-4(B)(3)]
- Addressing how often this policy shall be reviewed [R277-113-4(B)(4)]
- (May) make a reference to detailed, lengthy resources in the policy without including all materials [R277-113-4(B)(5)]
- Designating board members to serve on an "audit committee" or "finance committee" [R277-113-4(C)]

Charter schools shall include the following in their fiscal policy:

- Each policy in "each section" shall include the specific, associated state statute and/or the administrative rule (board rule) [R277-113-5(A)]
- Required items in this section are minimum standards and may include policies more "restrictive and inclusive" than those provided for by the state board of education [R277-113-5(A)]
- Applicable elements and terminology from the Utah Public Officers' and Employees Ethics Act, Utah Educator

Standards (R277-515), and the definition of public funds [R277-113-5(B)]
- Charter school (LEA) fiscal policies shall include the following [R277-113-5(C)]:
  1. Cash handling
  2. Internal controls and procedures for cash handling
  3. Deposit compliance found in UCA 51-4-2(2)
  4. Expenditure of public funds
  5. Internal controls and procedures for expenditure of public funds
  6. Use of charter school's tax exempt number
  7. Compliance with procurement code UCA 63G-6a-1204(7)
  8. Compliance with state law and administrative rule (board rule) regarding construction and improvements in UCA 63G-6-201 et seq.
  9. Procedures and documentation for exclusive contracts consistent with state procurement law and procurement policy
  10. Fundraising activities and policies
  11. Fee and fee waiver provisions
  12. Specify employees designated to authorize fundraisers and/or fee waivers
  13. Establish internal controls and procedures for fundraising activities
  14. Create directives regarding the school's tax exempt number and charitable donation receipts regarding fundraising
  15. Interaction with parents, donors, and non-school sponsored organizations
  16. Disclosure of employees who have an interest in the fundraising company or organization
  17. Compliance with Article X of the Utah State Constitution
  18. Compliance with R277-407
  19. Compliance with Title IX
  20. Procedures governing student participation in fundraising activities
  21. Donations and gifts
  22. Internal controls and procedures for donations and gifts to the school
  23. Create directives regarding the school's tax exempt number and charitable donation receipts regarding donations and gifts
  24. Procedures regarding objective valuation of donations and gifts
  25. Interaction with parents, donors, and non-school sponsored organizations regarding donations and gifts
  26. Provisions to direct donations and gifts to specific programs
  27. Compliance with state procurement code for construction and improvements
  28. Procedures for accepting donations and gifts through a legal foundation belonging to the school

The charter school's policies must comply with the following state and federal laws:
- Utah Constitution Article X Section 3
- Utah Code 63G-6a, Utah Procurement Code
- Utah Code 51-4, Deposit of Fund Due State
- Utah Code 67-16, Utah Public Officers' and Employees' Ethics Act
- 20 U.S.C. Section 1232g, Family Educational Rights and Privacy Act (FERPA)
- Utah Code 63G-2, Government Records Access and Management Act
- Utah Code 53A-12, Fees and Textbooks
- Utah Code 53A-4-205, Public Education Foundations
- Administrative Rule R277-407, School Fees
- Administrative Rule R277-107, Educational Services Outside of Educator's Regular Employment
- Administrative Rule R277-515, Utah Educator Standards

- For staff training charter schools shall consider Title IX requirements including the equitable treatment of boys and girls as reasonably equal (e.g. fundraising, facilities, fields, equipment, school sponsored activities, etc.

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15. Reporting to the governing board (LEA board) IN A PUBLIC MEETING the results of the audit
16. Resolving matters reported in the audit in a “timely matter.”
17. Supervising the compliance of the LEA regarding R277-113-5 (titled: Required LEA Fiscal Policies)
18. Developing a process to review financial statements, practices and records on a regular basis