



OFFICE OF THE
UTAH STATE AUDITOR

**Independent State Auditor's Report
on Applying Agreed-Upon Procedures Regarding
Compliance with Pupil Accounting Rules for Aggregate Student Membership**

Board of Trustees, Audit Committee
and
Charles A. Wight, President
Weber State University

In accordance with the *Guide for Agreed-Upon Procedures for Local Education Agencies and Community-Based Organizations*, issued by the Office of the Utah State Auditor, we have performed the procedures enumerated below, which were agreed to by the Weber State University Charter Academy (Academy), solely to assist the Academy and the Utah State Board of Education (USBE) in evaluating the Academy's compliance with USBE Rule R277-419, *Pupil Accounting*, for aggregate student membership for the year ended June 30, 2016. Management is responsible for the Academy's compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with 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. We familiarized ourselves with the standards established by the USBE for recording and reporting student membership data and the Academy's data management policies and practices.
2. We selected four students, which represents 10% of the students enrolled in the Academy. Our selection is reported in the attached schedule.
3. For each student selected, we studied the official student records and supporting documentation, compared the official student records with student data maintained by the Academy in its student information system and with the Year End Student Detail Report in UTREx, identified the student's aggregate membership as recorded in the records, and determined whether the rules from R277-419 were properly applied in calculating the student's aggregate membership.
4. For all students selected, the reported aggregate membership complied with R277-419.

We were not engaged to, and did not, conduct an examination or a review of the Academy's compliance with R277-419, the objectives of which would be the expression of an opinion or limited assurance on compliance. Accordingly, we do not express such an opinion or limited assurance on compliance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the USBE, Weber State University's Board of Trustees, and management of the Academy, and is not intended to be and should not be used by anyone other than these specified parties.

Office of the Utah State Auditor

Office of the Utah State Auditor
August 16, 2016