



OFFICE OF THE  
**STATE AUDITOR**

**News Release**

**For Immediate Release**

**July 12, 2022**

**The Office of the State Auditor Releases  
Limited Review of Minimum School Program**

*Review of selected programs within the Minimum School Program, including statutory distribution formulas and allocations to local education agencies.*

**Salt Lake City, UTAH –**

The Office of the State Auditor (Office) today releases its limited review of the Minimum School Program. The Office reviewed local education agency (LEA) compliance with various programs, including the Teacher and Student Success Act (TSSA).

The TSSA was established in 2019 and was created to provide targeted funding to help improve school performance and student academic achievement. The Utah State Board of Education (USBE) is responsible for distributing funds appropriated by the legislature to districts and charter schools (LEAs). LEA administration may use a small portion of the funding for certain authorized expenditures, such as salary increases. The majority of funding should be distributed to schools within each LEA. The Office reviewed a sample of 10 LEAs, determining that nine LEAs complied with the statutory requirements and identifying one LEA that deviated significantly from expected compliance. Various individuals had previously raised concerns with that LEA regarding its lack of compliance but those concerns were largely disregarded by that LEA's administration.

State Auditor John Dougall said, "While I personally favor less earmarking of public education funding, with better monitoring of targeted outcomes, it is essential that Utah's public schools properly use funding for the purposes specified by the legislature. Regardless of the intentions, the legislature determines the foundational funding priorities for Utah's system of public education. Over recent years, the Utah State Board of Education has strengthened its monitoring of restricted funds. It is critical that they continue those efforts, regardless of the program or the LEA."

The news release and related information may be found on the Office's website at [auditor.utah.gov](https://auditor.utah.gov).

The letter may be found directly at:

<https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000006QSFaQAO>.

**About the Office of the State Auditor**

The Office of the State Auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.

Specific activities of the Office include performing financial audits, conducting Federal funds compliance audits, providing local government oversight, conducting agency and program performance audits, performing fraud and compliance audits, and operating the State Auditor Hotline for citizens to report suspected financial issues or improprieties. These capabilities strengthen Utah State Government and help taxpayers have confidence in the integrity of Utah's government agencies.

The Office also provides interactive graphical tools to help taxpayers and policymakers gain greater insight into governmental financial activities.

The State Auditor is a Constitutional Officer of the State of Utah, elected directly by the state's citizens every four years. The role of the State Auditor is authorized in Article VII, Section 15 of the Utah Constitution. For more information, see [auditor.utah.gov](http://auditor.utah.gov).

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