



UTAH STATE BOARD OF EDUCATION

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May 14, 2021

Debbie Deem, Director
Ogden Preparatory Academy (68)

Dear Debbie Deem:

The Financial Operations section of the Utah State Board of Education (USBE) has completed its annual review of your LEA's fiscal year 2020 annual financial report (AFR), annual program report (APR), audited financial statements, single audit (if applicable), and management letter.

These annual reviews are conducted as part of USBE's responsibility to verify audits of financial records in accordance with Utah Code Annotated (U.C.A.) § 53E-3-603 and compliance with minimum standards for financial reporting in accordance with U.C.A. § 53E-3-501. These reviews were also conducted in accordance with the OMB Uniform Guidance Audit Act and are part of USBE's responsibility for sub-recipient monitoring of federal grant funds. 2 CFR part 200.521 requires USBE to issue a management decision for audit findings that relate to federal awards made to our sub-recipients. This communication serves that purpose. This communication is not an evaluation or endorsement of financial health, nor does it represent the views of other state agencies or entities. Further oversight and review may occur.

The issues below were noted in your audit report or management letter. The issues selected for follow up by the USBE were selected for one of three reasons: 1) the issue was categorized by your auditor as a material weakness or significant deficiency, 2) the finding is a repeat finding from the prior fiscal year, or 3) the finding has potential implications over controls and compliance related to state or federal programs.

The findings noted below indicate whether the USBE has accepted your LEA's management response and/or corrective action as indicated in your audit report.

Findings

Other Matters

OM-1 Minimum School Program - Restricted Programs - Special Education: Your audit noted that a separate program accounting was not maintained for special education sub-programs. Views of responsible officials were provided and are sufficient. No further response is requested at this time.

If you have any questions pertaining to school finance, your audit, or federal requirements, please feel free to contact us at the phone numbers below or at schoolfinance@schools.utah.gov.

Sincerely,



Scott Jones
Deputy Superintendent of
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cc: William Davis, Board Chair