



UTAH STATE BOARD OF EDUCATION

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April 29, 2022

Debbie Deem, Principal
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 2021 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.

Based on our review of your LEA's financial statements, single audit (if applicable), and management letter, there were no noted material weaknesses, significant deficiencies, or other matters of non-compliance that require follow-up from your fiscal year 2021 audit.

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
Operations
Utah State Board of Education
(801) 538-7615

Sam Urie
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Utah State Board of Education
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cc: **Stefanie Zwygart, Board Chair**