

# Charter School Performance Standards Governing Board Stewardship

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## Introduction

The Utah State Charter School Board's (Board) *Charter School Performance Standards (CSPS): Governing Board Stewardship* is intended as tool for charter school governing boards to evaluate their governing board's ability to meet compliance-related expectations in state and federal law, Utah State Board of Education Administrative Rule, and its Charter Agreement. Because charter schools are public entities, they must maintain the public's trust that they are implementing their educational programs as set out in the charters, spending public funds responsibly, practicing sound governance, and adhering to laws and charter requirements regarding employees, students, and the school environment. While charter school governing boards have the autonomy to govern the school consistent with state and federal law, the Board must protect the public's interests and ensure that the schools it authorizes are organizationally stable.

The *CSPS Governing Board Stewardship* provides charter schools and the Board tools to recognize schools currently in or trending towards organizational difficulty and to more proactively evaluate or address the problem. The *CSPS* was derived through a review of NACSA's Core Performance Framework and Guidance document, and discussions with charter school administrators, USOE personnel, and others with expertise in the field. While the *CSPS* does not specifically mirror any single source, it was created to provide a clear picture of a school's past organizational performance, current organizational health, and potential organizational trajectory.

## Performance Measures Structure

The *CSPS Governing Board Stewardship* establishes a base set of organizational expectations common to all schools. The *CSPS* includes five main levels of information: Indicators, Measures, Metrics, Targets, and Ratings.

### Indicators

The *CSPS Governing Board Stewardship* include four indicators, or general categories, used to evaluate charter schools' organizational performance and compliance.

1. Education Program: This indicator includes measures of the school's fidelity to the education program as defined by the charter agreement and law. Charter schools must, by means of a charter application, propose to the Board the education program it plans to implement. The Board approves a charter school based on the expectation that the school will implement the material components of its education program as proposed. This indicator also captures certain aspects of an education program that are required by law (e.g., content standards, assessments, special education requirements, etc.).

2. Financial Management and Oversight: While the *CSPS Financial Performance & Sustainability* framework is used to analyze the school's financial performance, the Board uses this indicator to set expectations for the school's management and oversight of its finances, without regard to financial performance. Audit results and audit findings are critical sources of evidence when evaluating charter school governing boards against this indicator.
3. Governance and Reporting: A charter school must practice sound governance and adhere to reporting requirements of the Board, the Utah State Office of Education (USOE), and the Utah State Board of Education (USBE). In this section the Board sets forth expectations of the charter school governing board's compliance with governance-related laws, reporting requirements, and the governing board's own bylaws and policies. Additionally, this indicator includes a measure to evaluate the extent to which the charter school governing board oversees the individuals or organizations to which it delegates the duties of implementing the program, a fiduciary responsibility of the board.
4. Students and Employees: While charter schools function with greater autonomy, they still must adhere to federal and state laws regarding treatment of individuals within the organization. In this section, the Board measures charter school governing board compliance with laws related to students and employees, including the rights of students and employees as well as organizational requirements such as teacher licensing and background checks.

Each indicator has measures, metrics, targets, and ratings.

## Measures

Measures are the means to evaluate an aspect of an indicator. Eight measures are used in the standards: Audit Findings, Maintain Bond Covenants, Adherence to Budget, Report Compliance, Probation Status, Governing Board Online Training (GBOT), Qualified Teachers, and Background Checks.

## Metrics

Metrics are the methods for quantifying a measure.

## Targets

Targets are the thresholds that signify success for a specific measure. The basis for forming many of the targets is statutory requirement.

## Ratings

For each measure a school receives one of three ratings based on evaluation of the established metrics.

**Meets Standard:** The school's performance on the measure meets the statutory requirement or, when that is not applicable, State Charter School Board's standard. A school that meets the standard based on an initial review requires no follow-up action.

**Does Not Meet Standard:** The school's performance on the measure does not meet the statutory requirement or, when that is not applicable, State Charter School Board's standard. If a school does not meet standards based on an initial review of the school's organization, the State Charter School Board will follow up to determine if the school is truly at risk. Schools that are at risk based on an underlying

structural problem with the school's organizational performance, as compared to a one-time event, will be issued a notice of non-compliance consistent with R277-481.

**Falls Far Below Standard:** The school's performance on this measure signals a significant organizational risk and does not meet statutory requirement or the State Charter School Board's expectation. If a school falls far below standards based on an initial review of the school's operations, the State Charter School Board will follow up to determine the severity of the risk. Schools that are at a significant risk based on an underlying structural problem with the school's organizational performance, as compared to a one-time event, may be placed on Probation Status consistent with R277-481.

The *CSPS Governing Board Stewardship* is designed to help gauge organizational performance using available data. If a school receives an initial "Does Not Meet Standard" or "Falls Far Below Standard" rating on any one measure, it may or may not be in organizational distress. The *CSPS Governing Board Stewardship* is meant to flag potential problem areas for further investigation.

## Collecting Evidence

The *CSPS Governing Board Stewardship* is a monitoring tool that provides the Board with key data to assess the organizational health and viability of a charter school and to determine whether deeper analysis or monitoring is required. The *CSPS Governing Board Stewardship* summarizes a charter school's current organizational health. The measures are designed to be complementary, as no single measure gives a full picture of the organizational situation of a school. Together they provide a comprehensive assessment of the school's organizational health based on a school's historic trends, current organizational situation, and future organizational viability.

## Data Sources

- CACTUS
- Year End Web Survey (YEWS)
- Annual Financial Report (AFR)
- Audited Financial Statements

Indicator – Governance performance and sustainability		
Measure	Metric	Standard
Audit Findings, Single Year	The number of material or significant audit findings	0
Audit Findings, Multi Year	The number of unresolved audit findings from prior year report	0
Maintain Bond Covenants	Auditor determined the school met its bond covenants	Yes
Adherence to Budget	$\frac{(\text{Adjusted Actual Expenditures} - \text{Adjusted Budgeted Expenditures})}{\text{Adjusted Budgeted Expenditures}}$	Within 5%

Report Compliance	Number of applicable reports submitted on time, accurate, and complete $\div$ Total number of applicable reports	100%
Governing Board Development	Number of board members scoring > 85% on GBOT modules $\div$ Total number of board members	100%
Qualified Teachers	Number of teacher FTEs that are state qualified $\div$ Total number of teacher FTEs	100%
Background Checks	Number of board members with a background check on file $\div$ Total number of board members	100%

## Measures in Detail

Each of the measures included in the *CSPS Governing Board Stewardship* are described in the following pages.

## **Indicator 1: Education Program**

- Essential terms of the charter contract
- Education requirements
- Students with disabilities
- English language learner (ELL) students

### **Essential terms of the charter contract**

Definition (charter schools with charter agreement signed before July 1, 2014): The Board approves charter school applications on the basis of the application of a charter. The essential terms of the charter are all items found in the approved charter application.

The Board has a responsibility to review and approve any revisions to the charter agreement. If a charter school modifies or changes the terms of its charter agreement without consent of the authorizer, then the school is out of compliance with the charter agreement or not meeting the standard. This measure only addresses the program itself, the organizations' fidelity to the program, and organizationally whether the school is appropriately notifying the Board of and gaining approval from the Board for changes to the education program.

#### Data source

- Site visit observations
- Interviews with stakeholders
- Required reports submitted by the charter school
- Third-party reports or monitoring
- Requested data
- UTREx
- CACTUS
- USOE

#### **Measure 1a**

Is the school implementing the terms of the educational program as defined in the current charter agreement?

##### ***Meets Standard:***

- The school implemented terms of the education program in all material respects and the education program in operation reflects the essential terms as defined in the charter agreement, or the school has received approval for a charter amendment to the essential terms.

##### ***Does Not Meet Standard:***

- The school has not implemented the terms of the education program in all material respects and the education program in operation does not reflect all of the terms as defined in the charter agreement, or the school has not received approval for a charter amendment to the essential terms.

##### ***Falls Far Below Standard:***

- The school intentionally implemented an education program that does not reflect the essential terms as defined in the charter agreement.

## **Education requirements**

Definition: Some elements of a public school's education program are fixed in law and may not be waived. This measure evaluates the charter school's adherence to education requirements, such as content standards and assessments.

### Data source

- Required reports submitted by the charter school
- Third-party reports or monitoring
- Requested data
- UTREx
- CACTUS
- USOE

<b>Measure 1b</b> Is the school complying with applicable education requirements?	
<b>Meets Standard:</b>	
<input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter agreement relating to education requirements, including but not limited to: instructional days and hour requirements; graduation and promotion requirements; content standards, including Utah Core Standards; state assessments; implementation of mandated programming as a result of state or federal funding (e.g., Title I)	
<b>Does Not Meet Standard:</b>	
<input type="checkbox"/> The school does not comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to education requirements.	
<b>Falls Far Below Standard:</b>	
<input type="checkbox"/> The school does not comply with multiple applicable laws, rules, regulations, and provisions of the charter agreement relating to education requirements.	

## **Students with disabilities**

Definition: charter schools must follow state and federal special-education law and provide a high-quality learning environment for all students. The elements within this measure articulate with UPIPS (Utah Program Improvement Planning System) Tiered Monitoring.

The Board has a responsibility to review and ensure the charter schools it authorizes provide a high-quality learning environment for all students. The USOE is responsible for monitoring LEA compliance with IDEA. This responsibility is administered within a framework of supporting positive results for students with disabilities called UPIPS. Consistent with the school's status and responsibilities as a Local Education Agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter agreement (including the Individuals with Disabilities with Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act) relating to the treatment of students with identified disabilities and those suspected of having a disability, including but not limited to:

- Identification and referral
- Operational compliance including the academic program, assessments, implementation of the special education Program Improvement Plan, and all other aspects of the school's program and responsibilities
- Discipline, including due process protections, manifestation determinations, and behavioral intervention plans
- Appropriately carrying out student IEP and Section 504 plans
- Access to the school's facility and program to students and parents in a lawful manner and consistent with students' abilities and needs
- Securing and allowable use of all applicable funding
- Timely and accurate submission of all required reports

### Data source

- Required reports submitted by the charter school (e.g., Annual Performance Report)
- Third-party reports or monitoring
- Requested data
- SEA Concerns (e.g., findings, warnings, notifications of noncompliance, etc.)

<p><b>Measure 1c</b> Is the school protecting the rights of students with disabilities?</p>
<p><b>Meets Standard:</b></p> <p><input type="checkbox"/> Support required or Guidance required designations on UPIPS</p>
<p><b>Does Not Meet Standard:</b></p> <p><input type="checkbox"/> Assistance required designation on UPIPS</p>
<p><b>Falls Far Below Standard:</b></p> <p><input type="checkbox"/> Coaching required or Direction required designations on UPIPS</p>

## **English language learner (ELL) students**

Definition: charter schools must follow state and federal law and meet the needs of ELL students. The elements within this measure will articulate with USOE Title III monitoring.

The Board has a responsibility to review and ensure the charter schools it authorizes provides services to meet the needs of ELL students. The USOE is responsible for monitoring LEA compliance with Title III. Consistent with the school's status and responsibilities as a Local Education Agency, the school materially complies with applicable laws, rules, regulations, and provisions of the charter agreement (including Title III of the Elementary and Secondary Education Act and U.S. Department of Education authorities) relating to ELL requirements, including but not limited to:

- Required policies related to the service of ELL students
- Proper steps for identification of students in need of ELL services
- Appropriate and equitable delivery of services to identified students
- Appropriate accommodations on assessments
- Exiting of students from ELL services
- Ongoing monitoring of exited students

### Data source

- Required reports submitted by the charter school
- Third-party reports or monitoring
- Requested data
- SEA Concerns (e.g., findings, warnings, notifications of noncompliance, etc.)

<b>Measure 1d</b> Is the school protecting the rights of English language learner (ELL) students?
<b>Meets Standard:</b> <input type="checkbox"/> No findings during Title III monitoring
<b>Does Not Meet Standard:</b> <input type="checkbox"/> 1 finding during Title III monitoring
<b>Falls Far Below Standard:</b> <input type="checkbox"/> >1 finding during Title III monitoring or failure to make AMAO for second year in a row

## Indicator 2: Financial Management & Oversight

- Audit findings, single year
- Audit findings, multi-year
- Maintain bond covenants
- Adherence to (operational) budget

### Audit Findings, Single Year

Definition: Critical to an organization's health and stability is its ability to manage its finances well. The Board has a responsibility to protect the public's interest and must evaluate the extent to which the charter school is responsibly managing its finances. Charter schools should have an unqualified, or "clean," financial audit. This means that the auditor found the financial statements to be accurate and complete, which is necessary for evaluating a school's financial health.

Auditors evaluate an organization's financial statements and processes against Generally Accepted Accounting Principles (GAAP). Schools that do not meet this standard will have material or significant findings in their financial audits. Findings may be considered deficient, significant, or material. Material weaknesses are findings that are considered more severe because there is a reasonable possibility that a material misstatement of the school's financial statements will not be prevented or detected and corrected on a timely basis.

Certain findings are more adverse than others, and the Board specifically looks for material weaknesses on internal controls and related party transactions. This means that the charter school does not have systems in place to minimize the risk of financial mismanagement.

In addition, audits may include a "going concern disclosure," where the auditor has concerns about the organization's viability. Multiple material findings or a previous finding that the school failed to address, show a possible greater concern and cause a school to fall far below the standard.

#### Data source

- Notes to Financial Statements
- Report on Internal Control over Financial Reporting and on Compliance
- Letter to Management

Measure 2a
The number of material or significant audit findings
<i>Meets Standard:</i> <input type="checkbox"/> 0
<i>Does Not Meet Standard:</i> <input type="checkbox"/> 1
<i>Falls Far Below Standard:</i> <input type="checkbox"/> > 1

## Audit Findings, Multi Year

Definition: Charter schools should resolve previous findings from their financial audit. This means that the auditor found that audit findings from the prior report were resolved. Schools should address previously identified audit findings. Not meeting this metric multiple years in a row demonstrates a possible trend of consistently not addressing unresolved audit findings and demonstrates a possible greater area of concern and cause a school to fall far below the standard.

### Data source

- Notes to Financial Statements from the two most recent years
- Report on Internal Control over Financial Reporting and on Compliance from the two most recent years
- Letter to Management from the two most recent years

<b>Measure 2b</b> The number of unresolved audit findings
<b>Meets Standard:</b> <input type="checkbox"/> 0
<b>Does Not Meet Standard:</b> <input type="checkbox"/> 1 or more
<b>Falls Far Below Standard:</b> <input type="checkbox"/> 1 or more and did not meet this metric in the previous <i>CSPS Governing Board Stewardship</i>

## Maintain Bond Covenants

Definition: Bond covenants are contractually defined standards of financial behavior which the school has chosen to adhere to in order to gain funding.

Data source

- Financial Statements
- Notes to Financial Statements
- Letter to Management

<b>Measure 2c</b> Is the school meeting its bond covenants?
<i>Meets Standard:</i> <input type="checkbox"/> Yes
<i>Does Not Meet Standard:</i> <input type="checkbox"/> No, and did meet bond covenants the prior year
<i>Falls Far Below Standard:</i> <input type="checkbox"/> No for the last two years

## **Adherence to (Operating) Budget**

Definition: Critical to an organization's health and stability is its ability to manage its finances well. The Board has a responsibility to protect the public's interest and must evaluate the extent to which the charter school is responsibly managing its finances. Budgetary compliance has a direct impact on organizational outcomes. Budgets constitute spending authority and should not be exceeded except under auspices of an expenditure resolution having appropriate revenues associated with it.

Charter school governing boards should be reviewing and adjusting their budgets throughout the year, as necessary. High variance between the actual expenditures and the adjusted budgeted expenditures may indicate a board not exercising strong oversight of the budget.

Data source

- Annual Financial Report (AFR)

<p><b>Measure 2d</b> Adherence to Budget: <math>(\text{Adjusted Actual Expenditures} - \text{Adjusted Budgeted Expenditures}) \div \text{Adjusted Budgeted Expenditures}</math></p>
<p><b>Meets Standard:</b> <input type="checkbox"/> Within 5% variance</p>
<p><b>Does Not Meet Standard:</b> <input type="checkbox"/> Greater than or equal to 5% variance, but within 10% variance</p>
<p><b>Falls Far Below Standard:</b> <input type="checkbox"/> Greater than or equal to 10% variance</p>

## Indicator 3: Governance and Reporting

- Governance requirements
- Management accountability
- Report compliance
- Governing Board Online Training (GBOT)

### Governance requirements

Definition: Charter school governing boards have stewardship for the school it oversees and must comply with applicable governance requirements. Governing boards must comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to governance by its board, including but not limited to:

- Governing board policies, including those related to oversight of an Education Service Provider, if applicable
- Board by laws
- Utah Open & Public Meetings Act
- Code of ethics
- Conflicts of interest
- Board composition and/or membership rules (e.g., requisite number of qualified teachers, restriction on employees or contractors serving on the board, etc.)

### Data source

- Board packets, minutes, and assurances
- Board by laws and policies
- Site visit observations
- Requested data
- Utah Public Meeting Notice web page

Measure 3a Is the school complying with governance requirements?
<p><i>Meets Standard:</i></p> <p><input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of the charter agreement relating to governance by its board</p>
<p><i>Does Not Meet Standard:</i></p> <p><input type="checkbox"/> The school does not comply with all applicable laws, rules, regulations, and provisions of the charter agreement relating to governance by its board</p>
<p><i>Falls Far Below Standard:</i></p> <p><input type="checkbox"/> The school does not comply with multiple laws, rules, regulations, and provisions of the charter agreement relating to governance by its board</p>

## **Management accountability**

Definition: The central role of the charter school governing board is to responsibly delegate the work of actualizing the board's vision and mission. To that end, the governing board has a responsibility to oversee and hold accountable the charter school management, whether it chooses to contract with a management organization or hire an individual.

Data source

- RFP for Education Service Providers
- Written performance agreements
- Performance evaluations

<b>Measure 3b</b> Is the school holding management accountable?
<i>Meets Standard:</i> <input type="checkbox"/> The school materially complies with applicable laws, rules, regulations, and provisions of contracts relating to oversight of school management.
<i>Does Not Meet Standard:</i> <input type="checkbox"/> The school does not comply with all applicable laws, rules, regulations, and provisions of contracts relating to oversight of school management.
<i>Falls Far Below Standard:</i> <input type="checkbox"/> The governing board intentionally does not have oversight of school management

## Report Compliance

Definition: Reports from schools are required in order to allow the Board to monitor and evaluate the school's academic and operational performance. The Board, in order to effectively evaluate charter school performance, must receive reports from the charter schools it authorizes. Additionally, charter schools are responsible to other entities, including the Utah State Office of Education, for certain reporting requirements. Many reporting requirements are fixed in law and board rule while others are outlined in the charter agreement. It is important for all reports to be submitted complete, accurate, and on-time. Reports that must be corrected after the deadline are not counted as being on-time, accurate, and complete.

Data source

The following reports are included:

- UTREx Year-end submission
- Year End Web Survey (YEWS)
- Current Year Budget
- Student Membership Audit
- Annual Financial Report (AFR)
- Annual Program Report (APR)
- UTREx Fall Enrollment
- Fall Enrollment Audit
- Audited Financial Statement
- December UTREx submission
- Monthly Financial and Enrollment Report (for schools in the planning year and first operational year)

Measure 3c
Number of included reports submitted on-time, complete, and accurate ÷ Total number of included reports
<i>Meets Standard:</i> <input type="checkbox"/> 100% submitted on-time, accurate, and complete
<i>Does Not Meet Standard:</i> <input type="checkbox"/> At least 75% were submitted on-time, accurate, and complete
<i>Falls Far Below Standard:</i> <input type="checkbox"/> Less than 75% of reports were on-time, accurate, and complete Or <input type="checkbox"/> A report was not submitted

## Governing Board Online Training (GBOT)

Definition: When governing board members commit to individual and whole-board development and training, this best practice is modeled for other members of the school community. While these GBOT modules provide a range of topics and an in depth look at governance and charter school oversight, they should supplement, not supplant, other training opportunities and resources. There is great value in attending training sessions as a team and selecting differentiated training opportunities based on a needs assessment of your governing board.

*This currently only applies to schools that have opened since SY 2011-12.*

### Data source

- School board members' scores on the GBOT module quizzes created for the school year. There are typically four-six modules created for the year.

<p><b>Measure 3d</b> Number of board members scoring <math>\geq 85\%</math> ÷ Total number of board members</p>
<p><b>Meets Standard:</b> <input type="checkbox"/> 100%</p>
<p><b>Does Not Meet Standard:</b> <input type="checkbox"/> Between 75% and 100%</p>
<p><b>Falls Far Below Standard:</b> <input type="checkbox"/> Less than 75%</p>

## Indicator 4: Students and Employees

- Rights of students
- Qualified teachers
- Background checks
- Information management

### Rights of students

Definition: Charter schools must protect the rights of the students they serve. The Board has a responsibility to ensure that the charter schools it authorizes are in compliance with a range of requirements from admissions policies to protections of students' civil rights. The school must comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to the rights of students, including but not limited to:

- Policies and practices related to admissions, lottery, waiting lists, fair and open recruitment, and enrollment (including rights to enroll or maintain enrollment)
- The collection and protection of student information (that could be used in discriminatory ways or otherwise contrary to law)
- Due process protections, privacy, civil rights, and student liberties requirements, including First Amendment protections and the Establishment Clause restrictions prohibiting public schools from engaging in religious instruction
- Conduct of discipline (discipline hearings and suspension and expulsion policies and practices)

#### Data source

- School policies
- School forms
- Site visit observations
- Requested data
- SEA Concerns (e.g., findings, warnings, notifications of noncompliance, etc.)

Measure 4a Is the school protecting the rights of all students?
<p><i>Meets Standard:</i></p> <p><input type="checkbox"/> School materially complies with applicable laws, rules, regulations, and provisions of the charter agreement relating to the rights of students.</p>
<p><i>Does Not Meet Standard:</i></p> <p><input type="checkbox"/> School does not comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to the rights of students.</p>
<p><i>Falls Far Below Standard:</i></p> <p><input type="checkbox"/> School has policies or practices that violate the rights of students.</p>

## Qualified Teachers

Definition: Public schools must employ appropriately qualified and credentialed teaching staff as required by law. For schools that receive Title II funding, staff must meet Highly Qualified Teacher and Paraprofessional requirements. This metric looks at whether or not educators assigned to teaching assignments are state qualified. Administrators and other support staff are excluded.

Data source

- CACTUS; data is pulled on November 20<sup>th</sup>.

<b>Measure 4b</b> Number of teacher FTEs that are state qualified ÷ Total number of teacher FTEs	
<i>Meets Standard:</i>	<input type="checkbox"/> 100%
<i>Does Not Meet Standard:</i>	<input type="checkbox"/> Between 85% and 100%
<i>Falls Far Below Standard:</i>	<input type="checkbox"/> Less than 85%

## Background Checks

Definition: Charter schools must conduct background checks, or ensure background checks have been completed, for all their board members according to their bylaws. The type and frequency of background check is determined by school policy. The background checks must be kept on file at the school.

Data source

- Year-End Web Survey (YEWS)

<p><b>Measure 4c</b> Number of board members with a background check on file ÷ Total number of board members</p>
<p><i>Meets Standard:</i> <input type="checkbox"/> 100%</p>
<p><i>Does Not Meet Standard:</i> <input type="checkbox"/> Between 85% and 100%</p>
<p><i>Falls Far Below Standard:</i> <input type="checkbox"/> Less than 85%</p>

## Information management

Definition: Both charter school governing boards and school management must appropriately handle sensitive information, which often includes student-level data protected under federal law. Additionally, charter school governing boards may receive requests for documentation from stakeholders or the media and must comply with Utah's Government Records Access Management Act (GRAMA). State Law and Board Rule also stipulates distribution of some information to stakeholders through disclosure on the school's website, other state websites, or by direct distribution. Charter schools must materially comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to the handling of information, including but not limited to:

- Maintaining the security of and providing access to student records under the Family Educational Rights and Privacy Act (FERPA)
- Accessing documents maintained by the school under GRAMA and other applicable authorities
- Transferring of student records
- Proper and secure maintenance of testing materials

Data source

- School website
- Utah Public Meeting Notice website
- State Auditor Website
- Utah Transparency Website
- School forms
- Site visit observations
- LEA and SEA concerns (e.g., findings, warnings, notifications of noncompliance, complaints of not transferring complete student records, etc.)

### Measure 4d

Is the school handling information appropriately?

*Meets Standard:*

School materially complies with applicable laws, rules, regulations, and provisions of the charter agreement relating to the handling of information.

*Does Not Meet Standard:*

School does not comply with applicable laws, rules, regulations, and provisions of the charter agreement relating to the handling of information.

## Glossary

**Adherence to Budget:** Compares the budgeted expenditures to the actual expenditures in a given fiscal year (FY). Budgetary compliance has a direct impact on organizational outcomes. Budgets constitute spending authority and should not be exceeded except under auspices of an expenditure resolution having appropriate revenues associated with it. Equation: (Adjusted Actual Expenditures – Adjusted Budgeted Expenditures) ÷ Adjusted Budgeted Expenditures.

**Audit Findings:** Looks at whether or not there were substantial findings in the Audited Financial Statement. Audit findings, notes and auditor observations that point out lapses in control environment which could make financial reports unreliable undermine a board's ability to appropriately safeguard and manage resources, and could undermine organizational sustainability and financial well-being.

**Audit:** A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries, and confirmations with third parties.

**Board Background Checks:** The percentage of governing board members who have a completed background check on file at the school. This data is self-reported to SCSB by the school. New governing board members should be reported to the SCSB, and background checks should be completed within 90 days of appointment/election.

**Board Violations:** The number of violations of federal or state law or regulation, Board rules, or Board directives.

**CACTUS:** The Comprehensive Administration of Credentials for Teachers in Utah Schools. This is a database housed at the USOE containing Utah educator credential information and school directory information.

**Financial Audit:** An audit made by an independent external auditor for the purpose of issuing an audit opinion on the fair presentation of the financial statements of the entity in conformity with Generally Accepted Accounting Principles.

**Governing Board Online Training (GBOT):** Training provided by the State Charter School Board staff to charter school boards on governance and charter school oversight. See <http://www.schools.utah.gov/charterschools/Training/Governing-Board-Online-Training.aspx>. The metric represents the percentage of board members who passed all modules for that year. Passing is defined as 85% or higher.

**Maintenance of Bond Covenants:** Bond covenants are contractually defined standards of financial behavior to which the school has chosen to adhere in order to gain funding. This measure indicates whether or not bond covenants are maintained.

**School Year:** Begins July 1 and ends June 30.