

UTAH FITS ALL

UFASCHOLARSHIP.COM

(EDUCATION SAVINGS ACCOUNT)

QUALIFYING PROVIDER HANDBOOK

2024-2025 SCHOOL YEAR

A photograph of a teacher and several diverse students gathered around a globe in a classroom. The teacher, a woman with dark hair in a ponytail, is smiling and looking at the globe. The students, including a young girl with long blonde hair, a boy in a purple shirt, and a boy in an orange shirt, are also looking at the globe with interest. The background is a blurred classroom setting.

THEIR FUTURE STARTS NOW

FUNDING CUSTOMIZED EDUCATION FOR UTAH'S K-12 STUDENTS

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DEAR QUALIFYING PROVIDER,

We appreciate your interest in the Utah Fits All Scholarship Program. We are excited to be part of this initiative, aligning with states nationwide to provide educational flexibility to Utah's K-12 students and advocating for expanded school choice. We strongly believe every child should have equal access to a quality education, and this program moves us closer to our mission.

Your participation demonstrates your commitment to serving Utah's students. As a unique qualifying provider, you can offer UFA scholarship students even more options to customize their K-12 education and prepare for their future.

We encourage you to consider the benefits of becoming a qualifying provider:

- **Personalized Education:** You support a personalized educational experience for UFA scholarship students.
- **Increased Accessibility:** Your services become more accessible to families.
- **Tailored Services:** You help families find services that best meet their children's unique needs.
- **Expanded Reach:** Your business gains visibility among families across Utah.

Quality education can impact a family for generations—this is why we work closely with qualifying providers to help make the UFA Scholarship process as efficient and effective for families as possible. Our team is here to provide information, guidance, and support. ACE Scholarships is dedicated to education quality through the Utah Fits All program. We will offer our services in supporting you and the UFA scholarship families you serve.

Please let us know how the Utah Fits All Scholarship Program team can support your community and the educational pathways you provide.

Sincerely,



Vice President of ESA Programs

ACE Scholarships



CHAPTER 1: INTRODUCTION

PURPOSE OF THE QUALIFYING PROVIDER HANDBOOK

The purpose of this handbook is to provide qualifying providers with the information they need regarding the policies, guidelines, and requirements of the Utah Fits All Scholarship Program. The resources included will help you understand:

1. What the Utah Fits All Program is and who it serves
2. How to apply to become a qualifying provider and what is required
3. How you may provide up-to-date information regarding services you provide to scholarship students and their families
4. How to interact with ClassWallet to receive payments from and refund established student accounts
5. UFA program expectations, requirements, and guidelines
6. How to access available UFA resources

UTAH FITS ALL SCHOLARSHIP PROGRAM

The Utah Fits All Scholarship Program is an education savings account established in January 2023 to provide scholarship students in Utah with state funds that may be used for approved, education-related expenses. Our mission is to provide qualified Utah students with tax-free scholarship funds that allow families to customize their children's education to meet their unique learning needs.

After completing an application and being awarded a Utah Fits All Scholarship, scholarship students and their families may use the funds, deposited into a digital wallet, to purchase scholarship expenses from an approved qualifying provider, such as tuition and fees, tutoring, after-school programming, textbooks and curricula, educational software, testing fees, transportation and more. Utah Fits All Scholarship funds and the associated accounts are administered by ACE Scholarships, Utah Fits All Scholarship Program Manager.



DEFINITIONS AND TERMINOLOGY

The Utah Fits All Scholarship Program is outlined in HB215 and uses various definitions to help understand and define the program. To review the full definition list in its entirety, visit [Utah Code 53F-6-401](#). We will briefly define a few of the terms here to aid you in the understanding of the information in the provider handbook:

- 1. Utah Fits All Scholarship Program:** or "UFA," means the scholarship program established in Section 53F-6-402.
- 2. Eligible Student:** a student who is a resident of Utah, eligible to participate in K-12 education (at least 5 years old by September 2 of the year in which you are applying), does not receive the Carson Smith or the Special Needs Opportunity Scholarships, is not enrolled full-time in an LEA upon receiving the scholarship, whose eligibility is not suspended or disqualified, and who completes, to maintain eligibility, the assessment or portfolio requirement.
- 3. Scholarship Student:** an eligible student for whom the program manager establishes and maintains a scholarship account.
- 4. Program Manager:** ACE Scholarships is the organization recognized by the state board as the UFA program manager.
- 5. Qualifying Provider:** an eligible school or an eligible service provider that the program manager approves and provides services or goods as described in Section 53F-6-402.
- 6. Eligible School:** a private school or LEA that operates independently, isn't an "agent" of the state, or is public but has part-time enrolled scholarship students.
- 7. Eligible Service Provider:** A private program or service that offers one or more scholarship expenses to an eligible student
- 8. Scholarship Account:** the account to which the program manager allocates funds for the payment of approved scholarship expenses.
- 9. Scholarship Expense:** an expense that a parent or scholarship student incurs in the education of the scholarship student for a service or goods that a qualifying provider provides. Scholarship expenses are further defined in UC 53F-6-401 and UC 53-6-402 and in chapter 3 of this handbook.
- 10. Scholarship Funds:** funds that the Legislature appropriates for the program.

ELIGIBLE STUDENT

Providers can best serve and understand their role in serving Utah Fits All scholarship students and families if they understand who is eligible for scholarship funds and how they qualify.

Eligible students are students who meet the criteria to apply for the Utah Fits All Program. They must be a resident of Utah and be a K-12 student for the year they are applying for the program.

Eligible students will be given scholarship enrollment preference based on the following order required by UC 53F-6-402:

1. An eligible student who used a scholarship account in the previous school year (This applies to the 2025-2026 school year and onward.)
2. An eligible student who did not use a scholarship account in the previous school year, with a family income at or below 200% of the federal poverty level (\$62,400 for a family of four in 2024).
3. An eligible student who is a sibling of an eligible student who uses a scholarship account at the time the sibling applies for a scholarship account or used a scholarship account in the school year immediately preceding the school year for which the sibling is applying for a scholarship account. (This applies to the 2025-2026 school year and onward.)
4. An eligible student who did not use a scholarship account in the previous school year with a family income between 200% and 555% of the federal poverty level (Up to \$173,160 for a family of four in 2024).
5. All other students.

		2024 Federal Poverty Level for the 48 Contiguous States (Annual Income)	
		200%	555%
Household/Family Size	1	\$30,120	\$83,583
	2	\$40,880	\$113,442
	3	\$51,640	\$143,301
	4	\$62,400	\$173,160
	5	\$73,160	\$203,019
	6	\$83,920	\$232,878
	7	\$94,680	\$262,737
	8	\$105,440	\$292,596

*Add \$5,380 for each person in household over 8 persons

SOURCE: medicaidplanningassistance.org/federal-poverty-guidelines/

When eligible students are approved for a Utah Fits All Scholarship and have been awarded a scholarship, they become scholarship students, and their parents can then use their deposited funds for approved expenses related to the student's education at pre-approved qualifying providers.



STUDENT INELIGIBILITY

Students cannot be funded for both full-time public school enrollment (district or charter) and the Utah Fits All Scholarship simultaneously. Students may apply to the UFA Scholarship while enrolled in public district or charter schools, but must disenroll no later than the start of the upcoming school year in which they would like to participate in UFA.

Students may not participate in the [Carson Smith Scholarship Program](#) or the [Special Needs Opportunity Scholarship](#) while using the Utah Fits All Scholarship. Students may apply for all three of these scholarships but may only use one scholarship at a time. Reference our [FAQ page](#) for more information.

ANNUAL SCHOLARSHIP CALCULATION

Annual grants are the total funds distributed to scholarship students annually. Parents of the scholarship student have sole control over how and when these funds will be spent for their student's education.

OTHER FINANCIAL AID

A scholarship student may receive a Utah Fits All Scholarship and other financial aid, including private scholarships, for the same school year. Parents should contact their school with questions about financial aid and/or private scholarships. UFA Scholarship students may not receive the Carson Smith Scholarship or the Special Needs Opportunity Scholarship, they must select just one.

CHAPTER 2: PROVIDER ELIGIBILITY

QUALIFYING PROVIDER

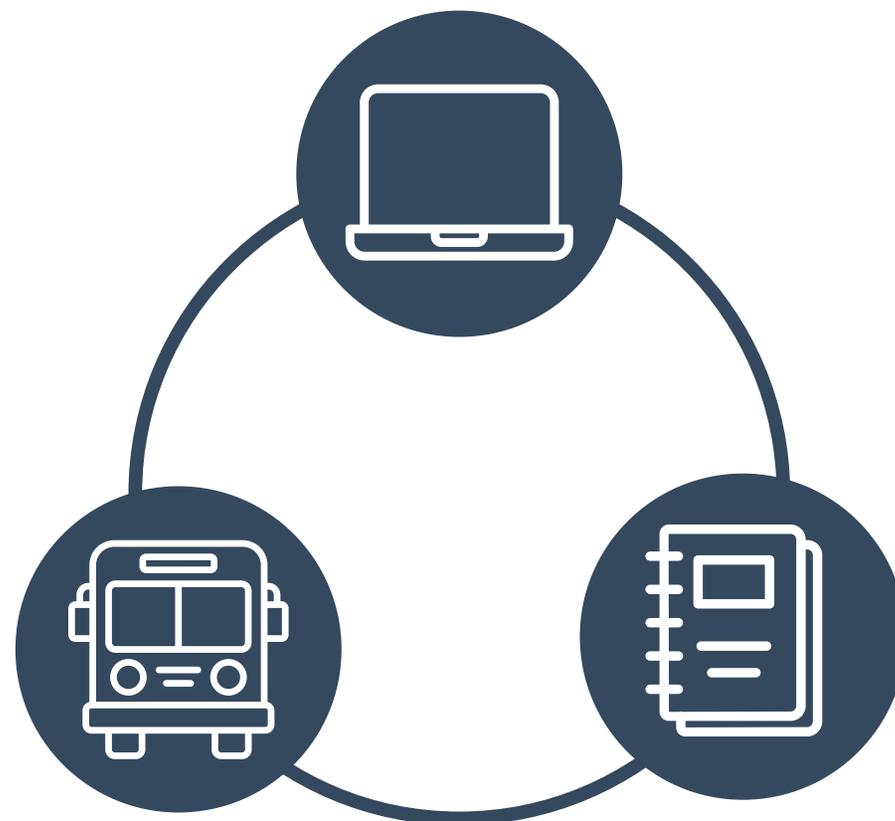
The Utah Fits All Scholarship Program welcomes eligible schools and service providers to apply to become qualifying providers. During the application process, information and documentation will be collected from an applicant. The UFA customer support team may request additional information at any time. Qualifying providers do not need to be located in Utah but can provide services or materials virtually from anywhere.

A “qualifying provider” means one of the following entities that is not a public school and is autonomous and not an agent of the state in accordance with Section 53F-6-406:

- **An eligible school that ACE Scholarships approves in accordance with Section 53F-6-408; or**
- **An eligible service provider that is approved by ACE Scholarships in accordance with Section 53F-6-409.**

A qualifying provider could be a private school, LEA, or service provider that is approved by the UFA customer support team to receive payments from families of students participating in the Utah Fits All Scholarship Program.

Providers have the right to maximum freedom from unlawful governmental control in providing for the educational needs of a scholarship student who attends or engages with the qualifying provider ([53F-6-406](#)).



ELIGIBLE SCHOOL

To be considered an eligible school and be approved as a qualifying provider to accept scholarship funds, you must be a private school or LEA that operates independently, isn't an "agent" of the state, and is approved by the Utah Fits All customer support team. Several school categories fall under this umbrella:

>150 Private School With
More Than 150
Enrolled Students

<150 Private School With
Fewer Than 150
Enrolled Students

(LEA) Local
Education
Agency

Private School With More Than 150 Enrolled Students

If you are applying on behalf of a private school with more than 150 enrolled students, you'll need to provide:

- Federal employer identification number (EIN),
- School address and website
- Name, phone number and email address for a family point of contact.
- Provide written disclosure to the parents of potential scholarship students, outlining the educational services that will be provided to the scholarship student
 - Tuition and additional fee schedule that may be incurred during the school year that the school will require the parent to pay.
 - Skill or grade level of the curriculum in which the prospective scholarship student will participate
- Financial reporting requirement
 - You have a few options regarding the financial reporting requirement. The school is required to contract with an independent, licensed, certified public accountant (CPA) to either:
 - Obtain an audit and report that presents the financial statements in accordance with generally accepted accounting principles, and that audits financial statements from within the 12 months immediately preceding the audit **OR**
 - Submit a recent annual audit or recent annual review **OR**
 - If a school does not have a recent annual audit or review, the school may complete the checklist in Appendix E and have an independent licensed CPA conduct the Agreed Upon Procedures in Appendix D.
 - In addition to submitting the financial reports in the provider application, audits or reviews, need to be emailed to Mike Pritchard, Chief Financial Officer, ACE Scholarships, at mpritchard@acescholarships.org If the School or CPA has questions about this Checklist or process, please contact Mike at 303-407-0628
- Attest that any employees or contractors without a current Utah educator license must undergo a nationwide, fingerprint-based criminal background check with ongoing monitoring

Private School With Fewer Than 150 Enrolled Students

If you're applying on behalf of a private school with fewer than 150 enrolled students, you'll need to provide:

- Federal employer identification number (EIN),
- School address and website
- Name, phone number and email address for a family point of contact.
- A description of each program or service the school plans to offer scholarship students
- Tuition and fee schedule

Local Education Agency (LEA)

An LEA is a public authority responsible for education in a specific area—like school districts, school boards, or other local government bodies handling public schools and educational programs within their jurisdiction. LEAs can only apply for those qualified students who attend education-related classes or courses part-time or participate in extracurricular activities and for whom the school does not receive full WPU funding. To apply on behalf of an LEA to become an eligible service provider, you must provide:

- Federal employer identification number (EIN),
- School address and website
- Name, phone number and email address for a family point of contact.
- A description of each program or service the school plans to offer scholarship students and the cost of all programs or services

The last step for all eligible schools is to sign the attestation:

- Your school agrees to the rules and requirements of the program.
- Your school agrees to comply with the antidiscrimination provisions of 42 U.S.C. Sec. 2000d, prohibiting discrimination based on race, color, or national origin.
- Your school agrees not to refund, rebate, or share scholarship funds with scholarship students or their families in any manner except remittances or refunds to a scholarship student's account.
- If your school is an LEA, you agree that a scholarship student does not enroll full-time and that your LEA will not receive full WPU funding related to that student's participation.

If a qualifying provider receives \$500,000 or more in scholarship funds during one school year, they must submit a surety bond to ACE Scholarships before the start of the following school year. This bond guarantees that the services will be performed as promised to scholarship families.

Please review the full attestation document [HERE](#) prior to application for a full list of all requirements and agreements.

***NOTE:** If your school undergoes a change in ownership, you must temporarily cease operation as an eligible school, submit a new application to ACE Scholarships, and get it approved. You will also need to demonstrate you still meet the eligibility requirements.

❑ SCHOOL INELIGIBILITY

A school is considered ineligible if:

- ❑ The private school makes scholarship students sign a contract that says they can't transfer to another qualifying provider during the school year.
- ❑ The audit report mentioned earlier includes a paragraph saying the school might face financial troubles in the near future.
- ❑ The agreed-upon procedures report shows that the private school doesn't have enough money to keep running for the entire first year.
- ❑ The school is a residential treatment facility licensed by the state.
- ❑ If it is discovered that a qualifying provider has failed to adhere to any rules or requirements of the program, ACE Scholarships may interrupt the disbursement of or withhold scholarship funds from the qualifying provider.

If it is discovered that the provider no longer meets the eligibility requirements, ACE Scholarships may revoke their approval of that provider.

ELIGIBLE SERVICE PROVIDER (BUSINESS PROVIDER)

Business providers can be sole proprietorships, have an LLC, or be an S-corporation or C-corporation. If you are an individual without an LLC, you usually have a home-based business, a small retail shop, or are an individual consultant. Requirements to apply as a Utah Fits All service provider differ based on the type of business or service offered.

To be considered an eligible service provider and be approved as a qualifying provider to receive Utah Fits All Scholarship funds, you must provide:

- Federal employer identification number (EIN),
- Business address and website
- Name, phone number, and email address for a family point of contact.
- A description of each program or service the service provider plans to offer scholarship students, and the cost of all programs or services
- Any relevant and required licensure, certification, and/or documentation as requested by ACE Scholarships



The last step for all eligible businesses is to sign the attestation:

- Your business agrees to the rules and requirements of the program.
- Your business agrees to comply with the antidiscrimination provisions of 42 U.S.C. Sec. 2000d, prohibiting discrimination based on race, color, or national origin.
- Your business agrees not to refund, rebate, or share scholarship funds with scholarship students or their families in any manner except remittances or refunds to a scholarship student's account.

If a qualifying provider receives \$500,000 or more in scholarship funds during one school year, they must submit a surety bond to ACE Scholarships before the start of the following school year. This bond guarantees that the services will be performed as promised to scholarship families.

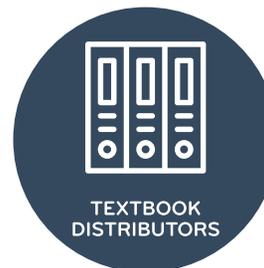
Please review the full attestation document [HERE](#) prior to application for a full list of all requirements and agreements.

Once you meet all the eligibility requirements, ACE Scholarships will recognize you as a qualifying provider, approve your application to receive scholarship funds, and keep a list of approved providers accessible to the public.

To ensure a wide range of eligible service providers, ACE Scholarships is open to accepting new providers anytime during the school year. Accepting new service providers meets the ongoing mission of giving options to scholarship families

***NOTE:** If your program or service undergoes a change in ownership, you must temporarily cease operation as a qualifying provider, submit a new application to ACE Scholarships, and get it approved. You will also need to demonstrate you still meet the eligibility requirements.

EXAMPLES OF ELIGIBLE SERVICE PROVIDERS



CHAPTER 3: SCHOLARSHIP EXPENSES

Scholarship expenses are defined as an expense that a parent or scholarship student incurs in the education of the scholarship student for a service or goods that a qualifying provider provides. During the application, qualifying providers can select which qualifying scholarship expenses they offer to scholarship students.

- Utah Fits All Scholarship funds can't be used for post-secondary expenses if the scholarship student has graduated from a secondary school or its equivalent,
- but post-secondary expenses for K-12 students are approved.

Qualifying providers can accept payments directly from a Utah Fits All Scholarship Account for scholarship expenses. In the event that the scholarship student has exhausted their scholarship funds, you can accept alternate methods of payment from the scholarship family.

APPROVED SCHOLARSHIP EXPENSES

Utah Fits All scholarship funds may only be used for educational purposes meant to serve students' learning and educational development. The following chart addresses categories of scholarship expenses that can be approved by the Utah Fits All program:



- Tuition and fees of a qualifying provider
- Fees and instructional materials at a technical college
- Tutoring services



- Fees for after-school or summer education programs



- Textbooks, curricula, or other instructional materials, including any supplemental materials or associated online instruction that a curriculum or a qualifying provider recommends
- Educational software and applications
- Supplies or other equipment related to a scholarship student's educational needs
- Computer hardware or other technological devices that are intended primarily for a scholarship student's educational needs



- Fees for the following examinations, or for a preparation course for the following examinations, that ACE Scholarships approves:

- A national norm-referenced or standardized assessment described in Utah Code 53F-6-410, an advanced placement examination, or another similar assessment
- A state-recognized industry certification examination
- An examination related to college or university admission



- Educational services for students with disabilities from a licensed or accredited practitioner or provider, including occupational, behavioral, physical, audiology, or speech-language therapies
- Contracted services that ACE Scholarships approves and that an LEA provides, including individual classes, after-school tutoring services, transportation, or fees or costs associated with participation in extracurricular activities



- **Ride fees or fares for a fee-for-service transportation provider to transport the scholarship student to and from a qualifying provider, not to exceed \$750 in a given school year**
- **Expenses related to extracurricular activities, field trips, educational supplements, and other educational experiences**



- **Any other expense for a good or service that a parent or scholarship student incurs in the education of the scholarship student**
- **Any other expense for a good or service that ACE Scholarships approves as a scholarship expense in accordance with [HB0215](#)**

SCHOLARSHIP EXPENSE LIMITATIONS

-  Scholarship funds may only be used to purchase educational goods and services for which a scholarship student is the sole user.
-  Scholarship funds may not be transferred between any participating scholarship students.
-  Residential facility and travel expenses other than the transportation expenses listed above are prohibited.



CHAPTER 4: DUTIES AND OBLIGATIONS

INFORMATION ABOUT SERVICES PROVIDED

In the application process, a qualifying provider is obligated to share details with the Utah Fits All Scholarship Program about the services offered to scholarship students, and this information must be based on what is defined as an eligible scholarship expense in Chapter 3.

When you apply as a qualifying provider, you will specify which services you offer, which languages you are equipped to use, if services are virtual, in-person, or hybrid. You will also be asked if your services require a license or certification. This information is crucial for ACE Scholarships to approve payments and to provide families with the information they need in order to make informed choices about the best resources and learning environment for their scholarship students.

If, for any reason, a qualifying provider can no longer provide the services they've listed, they need to update their profile within 5-7 business days on ClassWallet. ACE Scholarships will review any changes made before republishing the provider on the qualifying provider list. Failing to follow these requirements could lead to a temporary suspension from the qualifying provider list and the loss of qualifying provider status for your organization.

QUALIFYING PROVIDER DISCRETION

As a qualifying provider, you are not obligated to take on eligible students who don't meet your specific enrollment criteria or if you're already at full capacity. Both parents and qualifying providers must be open about their needs and capabilities before entering into contractual agreements. This ensures everyone is on the same page and can make informed decisions.



DISPUTES ABOUT SERVICES PROVIDED TO STUDENTS

If any questions or disputes arise concerning the services provided through the Utah Fits All Scholarship Program, the qualifying provider and the parents of a scholarship student need to address these matters directly. Likewise, any questions or disputes involving the qualifying provider, its subcontractors, independent contractors, or other third parties should be resolved between those parties. It's important to note that the Utah Fits All Scholarship Program, ACE Scholarships, is not involved in these disputes and won't interfere with the contractual obligations arising from these agreements.

CHAPTER 5: APPLICATION PROCESS

APPLICATION PROCESS OVERVIEW

To become a qualifying provider, applicants must provide all the necessary documents and sign the Qualifying Provider Agreement (See Appendix B for the agreement in full). The Qualifying Provider Agreement outlines the terms and conditions you must adhere to to be approved by ACE Scholarships, the UFA program manager. It's essential to be honest and accurate when completing this agreement because any significant misrepresentations could lead to your application being denied or your status as a qualifying provider being revoked from the Utah Fits All Scholarship Program.

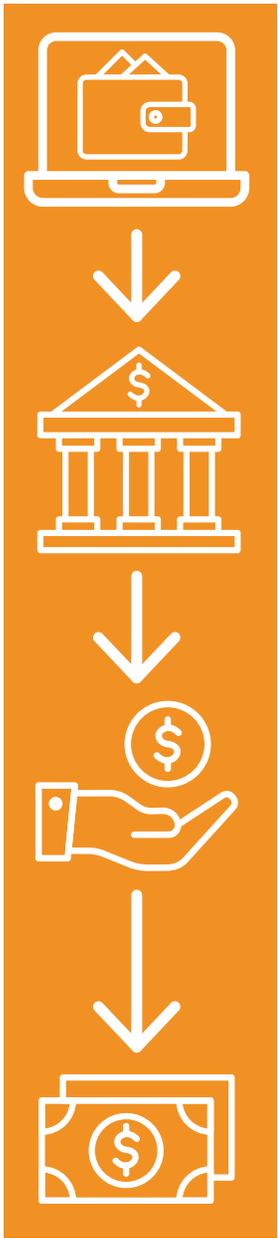
The application process includes the following steps, complete all required fields:

1. Visit the [Utah Fits All Scholarship Program website](#) and click on the link to start your application.
2. Select the type of qualifying provider for which you are applying:
 - a. Eligible school with 150 or more enrolled students

- b. Eligible school with fewer than 150 enrolled student
 - c. Local Education Agency
 - d. Eligible Service Provider
3. You will need to provide some important details, like your:
 - a. School or business name
 - b. School or business address
 - c. Main point of contact email address
 - d. Main point of contact cell phone number
4. You will list the different services you can offer eligible students.
 - a. You will be required to give descriptions of your programs or services.
 - b. You will also select which languages your services support.
 - c. You will need to provide your tuition and fee schedules or service fees

5. Based on the services you plan to offer, you will need to enter required information and upload specific documents to prove your qualifications and ability to provide these services. You'll upload each requested document one by one.
 - a. You will be asked to upload documentation showing your federal employer identification number (EIN).
 - b. Upload required licenses, certifications, or other required documentation.
 - i. Enter the date of the credential that expires the earliest. If the document you uploaded does not expire, you may enter a date 5 years from the date of application.
 - c. Schools with more than 150+ students need to submit an audit report.
6. After thoroughly reading the provider attestation, agree to the terms by checking the box.
7. Upon approval, the qualifying provider will receive an email link to activate a ClassWallet account to receive payment. Please add/save info@classwallet.com, help@classwallet.com, and automation@app.smartsheet.com as safe senders with your email to ensure the email is received. Please double-check your spam folder if you do not receive an email.
8. Once approved as a qualifying provider, you must provide your banking information during the ClassWallet onboarding process. This is how you will get paid through the Utah Fits All Scholarship Program. Payments will be made exclusively through the ClassWallet portal, which sets up direct deposit payments from scholarship student accounts to qualifying provider accounts.
9. ClassWallet needs you to remain current and active in your status as a qualifying provider and will remind you 30 days before the expiration of your earliest dated document. This serves as a reminder to update information as needed.

HOW PROVIDERS RECEIVE PAYMENTS FOR SERVICES



Parents receive funds via Digital Wallet

Approved providers add their business banking information

Parents pay providers with Digital Wallet funds

Digital Wallet funds are directly deposited into providers bank account

REGISTERING MULTIPLE PROVIDERS

If you're considering registering multiple service locations, it's essential to remember each one requires a separate application so that each service location may be visible to the families on the public list of qualifying providers. Please use different email addresses for each location when beginning the separate applications. If the locations you are applying on behalf of have different names and offer different services, they will also require separate applications.



The terms and requirements of the Utah Fits All Scholarship program may change over time. These changes could result from updates to the law or decisions made by ACE Scholarships. To stay informed about any updates to the program rules and requirements, visit the [Utah Fits All website](#) and subscribe to our email list for up-to-date program information.

BUSINESSES AND SERVICES

If you are a sole proprietor, LLC, or registering for any type of business, please select business on your application. The following charts represent some examples of businesses and the required documentation or credentials:

Educational services for qualified scholarship students with disabilities from a licensed or accredited practitioner or provider:

SERVICES	CREDENTIALS REQUIRED
Occupational Therapy	Active License in Occupational Therapy, Articles of Incorporation, LLC
Behavioral Therapy	Active License in Behavioral Therapy, Articles of Incorporation, LLC
Physical Therapy	Active License in Physical Therapy, Articles of Incorporation, LLC
Audiology Therapy	Active License in Audiology, Articles of Incorporation, LLC
Speech-Language Therapies	Active License in Speech-Language Therapies, Articles of Incorporation, LLC

General educational services for qualified scholarship students from a company or business:

SERVICES	CREDENTIALS REQUIRED
Tutoring Agency	Business License, Articles of Incorporation, LLC
National Norm-referenced Exam	Business License, Articles of Incorporation, LLC
Fee for Service Transportation	Business License, Articles of Incorporation, LLC
State Standardized Exams	Business License, Articles of Incorporation, LLC
National Criterion Referenced Exams	Business License, Articles of Incorporation, LLC
AP/CI/IB/CLEP Exams	Business License, Articles of Incorporation, LLC

INDIVIDUAL ENTITY

An individual entity is a business type that's treated as a separate legal entity—usually refers to corporations. If you are an individual without an LLC, you may have a home-based business, a small retail shop, or are an individual consultant. An individual entity will need to upload:

- Accreditation, certification, or licensure, or any documentation verifying specialized services

Educational services for scholarship students with disabilities provided by an individual service provider:

SERVICES	CREDENTIALS REQUIRED
Occupational Therapy	Active Occupational Therapy License
Behavioral Therapy	Licensed PhD, PsyD, MFT, LCSW or LMHC, or BCBA
Physical Therapy	Active UT Professional PT License
Audiology Therapy	Active UT Audiology Professional License
Speech-Language Therapies	Active SLP Professional License

Educational services for scholarship students with disabilities provided by an individual service provider:

OTHER EDUCATIONAL PROVIDERS	SERVICES	CREDENTIALS PREFERRED	OTHER CREDENTIALS ACCEPTED
Tutoring or teaching an individual subject	Tutoring- Any subject matter or grade level	Active teaching license or certification in specialized practice	Bachelor’s degree in related area or unofficial college transcript showing courses taken and at least a B grade earned

Parents and students decide which providers best meet their needs, whether registered with UFA or not. Reimbursement can be made to families when they pay for an educational provider expense and some expenses can be approved in advance.

APPLICATION FAQ

What happens if I select the wrong type of entity?

When you register as a qualifying provider, all the information for the application is on the page, so you can make any changes as needed. If you realize the information you have entered is incorrect after you have submitted your application, contact the ACE Scholarship's Utah Fits All customer support team at 385-503-UFAS (8327) or email info@UFAScholarship.com Monday to Friday from 6:00 a.m. to 6:00 p.m. (MST Time).

What if I am approved and then begin offering scholarship expenses I hadn't originally included in my application?

Can I add services to my existing application? Or do I need to create a new application? If you're already an approved qualifying provider and want to start offering new eligible scholarship expenses that weren't initially in your application, you will need to start a new application.

Can I create multiple accounts for different businesses?

To register multiple businesses to become qualifying providers, use separate email addresses for each. You can't create multiple applications under the same account if the businesses have different names and offer different services. This will ensure the right information goes to the right place.

UPDATE YOUR INFORMATION

It's essential to keep your entity's information current. Depending on your type of entity, there are some additional documents you'll need to submit annually. This might include policies, proof of accreditation, fee structures, licenses, and more. This keeps everything running smoothly and helps us ensure you provide the best services to eligible students.

CUSTOMER SUPPORT

If you've registered with the Utah Fits All Scholarship Program portal and run into an issue or have questions, you can easily reach out for help by submitting a customer support ticket, and ACE Scholarships will get back to you. Please contact the Utah Fits All Customer Support Team at 385-503-UFSA (8327), visit the [website](#) or email info@UFAScholarship.com.



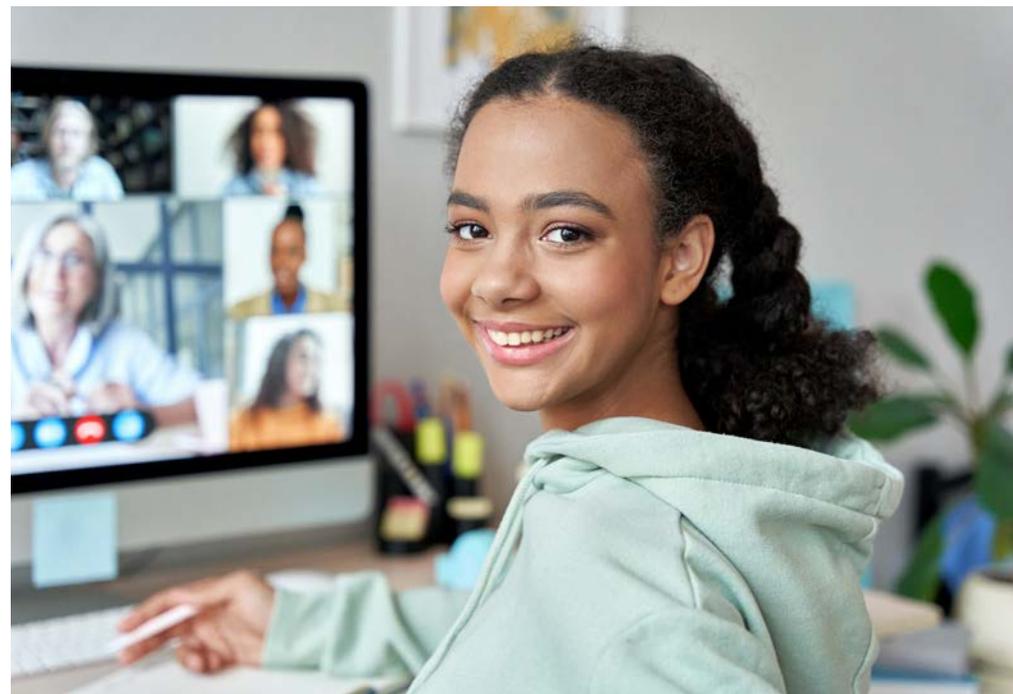
CHAPTER 6: ACCEPTING PAYMENT

SCHOLARSHIP PROGRAM PAYMENTS

ClassWallet is the Utah Fits All Scholarship Program account management partner. All payments from a scholarship student's account will be made through this safe, secure, and reputable digital wallet platform. As a qualifying provider, you may accept scholarship funds as payment for allowable goods and services when families use the DirectPay function in ClassWallet.

REGISTRATION IN THE CLASSWALLET PLATFORM

Once approved as a qualifying provider in the Utah Fits All Scholarship Program, you'll get an email from ClassWallet. This email will provide you with guidance on how to register your account on their payment platform.



UFA CUSTOMER SUPPORT

If you need assistance while using the platform, run into an issue, or have questions, you can easily reach out for help by contacting the ACE Scholarship's Utah Fits All customer support team at their website ufascholarship.com using chat, or call 385-503-UFAS (8327) Monday to Friday from 6:00 a.m. to 6:00 p.m. (MST Time) or you can send an email to info@UFAScholarship.com. Their customer support team is bilingual in English and Spanish and also has an excellent online resources to help with FAQs that are updated regularly.



DIRECTPAY

First, a qualifying provider invoices the scholarship student detailing all services or materials provided. There is no requirement on how often invoices must be issued, as each provider determines their own invoicing cadence. Once the invoice is uploaded into the ClassWallet platform by the scholarship student's parent, they may select the qualifying provider they wish to pay and will enter the total invoice amount. Once submitted, the expense request will be placed in a queue for a member of the UFA customer support team to review.

If non-education expenses are included on the invoice, the expense will be denied, and the parent will need to contact the qualifying provider to have the invoice updated to meet the program requirements. After expenses are approved, ClassWallet processes the payments directly to qualifying providers via direct deposit. The payment will settle in the qualifying provider's account within 2-10 business days of approval.




INVOICE FOR PRIVATE SCHOOL TUITION



APPROVED



INVOICE FOR SCHOOL UNIFORMS



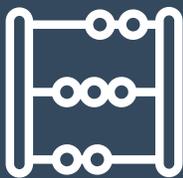
APPROVED



INVOICE FOR SCHOOL MATERIALS



APPROVED



INVOICE FOR TUTORING SERVICES



APPROVED



INVOICE FOR NON-EDUCATIONAL TECH ITEMS



NOT APPROVED

INVOICING: QUALIFYING PROVIDER REQUIREMENTS

As a qualifying provider, you are responsible for providing detailed and itemized invoices to the parents of a scholarship student.

These invoices should break down each scholarship expense for the educational service or material you've provided. It's an essential step to keep everything transparent and well-documented.

As a qualifying provider, you can use your own invoice template and refer to the Utah Fits All Scholarship template invoice structure attached to this Handbook as Appendix C.

The invoice that you provide to a scholarship student who uses Utah Fits All Scholarship funds for payment must include the following components:

- **Scholarship student's full, legal first and last name**
- **Date(s) of service**
- **Invoice date**
- **An itemized list of scholarship expenses with a detailed description**
- **Total amount due**
- **Payment due date**

After payment has been made for each invoice, it's your responsibility as a qualifying provider to provide a payment receipt to the parent of the scholarship student.

Remember, Utah Fits All Scholarship Program funds are specifically meant for qualified scholarship expenses, and any costs not falling under the scholarship expense category cannot be included on the invoice. Those expenses should be covered by a different source, not the scholarship funds in a student's Utah Fits All scholarship account.

 **One important rule is that a qualifying provider should not receive payments from multiple sources for the same services paid using Utah Fits All Scholarship funds. Violating this rule could lead to civil and criminal penalties for the parties involved.**

***NOTE:** If ACE Scholarships finds an invoice contains ineligible items or lacks sufficient details during the review, it will be sent back to the scholarship student's parent for correction or clarification. The parent must work with you, the qualifying provider, to address the issue. Once everything is updated or clarified, the parent can resubmit the invoice for further review.

TRANSPORTATION INVOICES

In addition to the invoice requirements mentioned earlier, parents may only be reimbursed for their student's rides to and from home to an approved service provider. It must be only for the scholarship student (a single rider), not a parent or non-scholarship student. This could be for public transportation or another contracted service provider. Parents will submit the receipts for reimbursement or for direct deposit to a qualified provider.

TUITION AND FEES AS AN ELIGIBLE SCHOOL

If you're an eligible school, you'll want to ensure you receive payments through an eligible student's account with quarterly disbursements for as long as the student stays enrolled. Don't forget to include quarterly and annual tuition amounts and any fees and discounts on the invoice, such as sibling discounts, full payment at the time of enrollment, employee discounts, etc.

REQUESTING PAYMENT

You can't use the Utah Fits All Scholarship Program Platform to request payment. If you've given an invoice to a scholarship student but haven't received payment, you should contact the student's parent directly to request payment for the services provided. This communication should happen separately from the Utah Fits All Scholarship Program payment platform.

SUSPENDED STUDENT ACCOUNT

There may be circumstances where ACE Scholarships may need to suspend a student's account. Families won't be able to initiate any payments during this time, but they can still check their account balance, review outstanding invoices, and see payment receipts.

If educational services were provided before the account suspension and haven't been paid, scholarship students with suspended accounts should contact Utah Fits All Scholarship Program staff via a support ticket. They'll receive instructions on uploading an invoice for those services, which may be paid using Utah Fits All Scholarship funds if approved.

For any other payments due for services provided while the account is suspended, scholarship student families are responsible for making those payments, and they might need to use a different source of funds, not Utah Fits All Scholarship funds. If the decision is made to reinstate the account, then families of scholarship students can resume making payments through the platform.



REFUNDS

There may be circumstances where a qualifying provider will be required to refund scholarship funds to a student's account for payment of services that have not been rendered. For example, if a scholarship student uses scholarship funds to pay for an entire semester of private school and then decides to transfer to a different educational provider mid-semester, scholarship funds for the time the student paid and was disenrolled must be repaid.

In this circumstance, the Utah Fits All customer support team will send an email with the name of the scholarship student, an explanation of why the refund is necessary, the total amount due for repayment, and payment request supporting documentation. The email will also include explicit instructions for processing a refund to a scholarship student's account. The qualifying provider has 30 days to process the refund from when the email notification was sent. Refunds can only be made directly to a scholarship student's Education Savings Account; no other method can be used.



PRORATED REFUND OF TUITION AND FEES AT A QUALIFYING PROVIDER

If a scholarship student disenrolls from a qualifying provider during the semester and a tuition payment has already been made for educational services that won't be provided, you, as the qualifying provider, can request a refund for the prorated amount back to the scholarship student's account.

The school is well within its rights to have a policy of requiring payment for an entire semester regardless of withdrawal date. However, this payment cannot be made with scholarship funds. The school must have a policy disclosed to the family at the time of enrollment, so there is mutual understanding regarding the parent's payment obligations.

When applicable, ACE Scholarships will calculate the prorated amount based on the student's disenrollment verification.

CHAPTER 7: STATUS REVOCATION & REINSTATEMENT

REVOCATION OF STATUS AS QUALIFYING PROVIDER

Scholarship funds will not be disbursed, and your status as an approved qualifying provider can be revoked under the following circumstances:

-  **ACE Scholarships determines that the qualifying provider intentionally or substantially misrepresented information on overpayment;**
-  **The qualifying provider fails to refund an overpayment in a timely manner; or**
-  **The qualifying provider routinely fails to provide scholarship students with promised educational services**

NOTIFICATION TO PARENT

ACE Scholarships must notify scholarship families of a provider's revoked status or will temporarily refuse disbursements until a provider re-qualifies. It is your responsibility as a provider to re-establish your qualified status through ACE scholarships by following the required procedures.

PAYMENT POST REVOCATION

As the qualifying provider, you can only receive Utah Fits All Scholarship funds for services rendered before the account revocation. Once revoked, you won't be able to receive payments from the scholarship student's Utah Fits All Scholarship account.

REAPPLICATION

If you were a qualifying provider whose status was revoked, you can reapply to be a qualifying provider. ACE Scholarships may set some criteria or requirements that you need to meet for reapproval. These criteria will depend on the nature and severity of the situation that led to your revocation.

PUBLICLY AVAILABLE INFORMATION

As a part of the Utah Fits All Scholarship Program, you agree that the program and its partners may share general information about your services as a qualifying provider online. Our program website will have a regularly updated list of all qualifying providers so families can easily find you when choosing a provider for their eligible student.

CHAPTER 8: RESOURCES AND SUPPORT

STAY INFORMED

Sign up for updates to the program and other news and information by visiting our [Utah Fits All Scholarship Program website](#) and clicking the link to join our mailing list. Subscribers will receive newsletters containing program information, events, and more.

HANDBOOK UPDATES

This handbook will be reviewed and updated regularly to align with the latest legislation, court decisions, and best practices. We'll notify you through our website and email when there are significant updates to the handbook. Always check the date at the bottom of the first page of the handbook to ensure you have the latest version.

RESOURCES AND SUPPORT

Information regarding qualifying providers in the Utah Fits All Scholarship Program will be available within this handbook, and up-to-date information is always available on our [website](#) found here. If any additional general questions or concerns about the program arise, contact the ACE Scholarship's Utah Fits All customer support team at 385-503-UFAS (8327) or email info@UFAScholarship.com.

If you have questions about the Utah Fits All Scholarship Program, or require support, you can visit our website to get help with specific questions using chat, email, or contact our support team by phone. For technical issues, you can submit a ticket through the dashboard portal for a program specialist to investigate and resolve the matter.

CONTACT US:

Providers should contact the UFA customer support team at info@UFAScholarship.com calling our bilingual customer support line at 385-503-UFAS (8327) if they encounter an instance such as the following:

- Need more information regarding the program
- Interest in hosting an information session for staff or families at their center
- Would like to receive brochures or flyers for families at their location
- Questions regarding student or provider eligibility
- All other questions regarding applications, the application portal, or the account management portal
- Questions regarding the application or required documentation
- Difficulty uploading a required document
- Any other inquiries

APPENDIX A: INCOME GUIDELINES

INCOME ELIGIBILITY 2024-2025:

Eligible students will be given scholarship enrollment preference based on the following order required by UC 53F-6-402:

1. An eligible student who used a scholarship account in the previous school year (This applies to the 2025-2026 school year and onward.)
2. An eligible student who did not use a scholarship account in the previous school year, with a family income at or below 200% of the federal poverty level (\$62,400 for a family of four in 2024).
3. An eligible student who is a sibling of an eligible student who uses a scholarship account at the time the sibling applies for a scholarship account or used a scholarship account in the school year immediately preceding the school year for which the sibling is applying for a scholarship account. (This applies to the 2025-2026 school year and onward.)
4. An eligible student who did not use a scholarship account in the previous school year with a family income between 200% and 555% of the federal poverty level (Up to \$173,160 for a family of four in 2024).
5. All other students.

		2024 Federal Poverty Level for the 48 Contiguous States (Annual Income)	
		200%	555%
Household/Family Size	1	\$30,120	\$83,583
	2	\$40,880	\$113,442
	3	\$51,640	\$143,301
	4	\$62,400	\$173,160
	5	\$73,160	\$203,019
	6	\$83,920	\$232,878
	7	\$94,680	\$262,737
	8	\$105,440	\$292,596

*Add \$5,380 for each person in household over 8 persons

SOURCE: [medicaidplanningassistance.org/federal-poverty-guidelines/](https://www.medicaidplanningassistance.org/federal-poverty-guidelines/)

The Utah Fits All Scholarship Program is outlined in [Utah Code 53F-6-4](#)

APPENDIX B: QUALIFYING PROVIDER AGREEMENT

QUALIFYING PROVIDER AGREEMENT

2024–2025 School Year

The Utah Fits All Scholarship Program ("UFA") program is administered and overseen by the Utah Fits All Scholarship Program Manager ("UFASPM"). Through the use of dedicated scholarship money, parents of eligible students who participate in the UFA have the opportunity to choose the educational environment and services that help best meet their student's unique learning needs. Scholarship money may be used to purchase approved educational programs, therapies, services, tuition and fees, and other expenses related to the student's education from approved participating qualifying providers. (Section 53F-6-401-415)

A qualifying provider ("QP") is an individual, organization, agency, or other qualified provider authorized by the Utah Fits All Scholarship Program Manager to provide services or materials to all UFA students. All qualifying providers must meet the requirements of UFA at the time of application and throughout the duration of participation in the program. Scholarship funds will be deposited directly into each student's account, which will be available to parents via a secure portal. Parents can then make payments directly to participating providers from the student's account.;

The following agreement is for those individuals, schools, organizations, agencies, or other qualified providers wishing to be considered a "qualifying provider" as defined in (Section 53F-6-406; Section 53F-6-408; Section 53F-6-409) in the UFA program for the 2024-2025 school year. Before you complete the agreements, please do the following:

1. Read through the materials on the [UFA website](#), which provide important background on the rules and requirements of the UFA program.
2. Read through [the code](#) as it provides a list of rules and requirements for the UFA program.
3. Read and review the qualifying provider Handbook

Assurances

As a condition of becoming a QP in the UFA program, the eligible school or eligible service provider makes the following assurances by the authorized representative's signature:

1. I am an authorized representative of the QP described at the end of this agreement with the authority and capacity to act on behalf of the QP.
2. The information provided in this agreement is true and accurate. Any misrepresentation could result in denial and/or termination from the UFA program.
3. A QP is a qualifying provider that provides services or goods as described in Section 53F-6-402; (1) fees and instructional materials at a technical college; (2) tutoring services; (3) fees for after-school or summer education programs; (4) textbooks, curricula, or other instructional materials, including

any supplemental materials or associated online instruction that a curriculum or qualifying provider recommends; (5) educational software and applications; (6) supplies or other equipment related to a scholarship student's educational needs; (7) computer hardware or other technological devices that are intended primarily for a scholarship student's educational needs; (8) fees for the following examinations, or for a preparation course for the following examinations that the program manager approves: (a) a national norm-referenced or standardized assessment described in Section 53F-6-410, and advanced placement examination or another similar assessment; (b) a state-recognized industry certification examination; and (c) an examination related to college or university admission; (9) educational services for students with disabilities from a licensed or accredited practitioner or provider, including occupational, behavioral, physical, audiology, or speech-language therapies; (10) contracted services that the program manager approves and that an LEA provides, including individual classes, after-school tutoring services, transportation, or fees or costs associated with participation in extracurricular activities; (11) ride fees or fares for a fee-for-services transportation provider to transport the scholarship student to and from a qualifying provider, not to exceed \$750 in a given school year; (12) expenses related to extracurricular activities, field trips, educational supplements, and other educational experiences; or (13) any other expense for a good or service that; (a) a parent or scholarship student incurs in the education of the scholarship student; and (b) the program manager approves, in accordance with Subsection (4)(d). A QP shall not charge an eligible student participating in the UFA program an amount greater than a similarly situated student who is receiving the same or similar services; all fees and discounts

must be applied uniformly to all students.

4. QP acknowledges that retroactive reimbursement to the program manager and/or to the eligible student's account may be required, and/or future payments may be adjusted due to a student's withdrawal from the program and/or changes in law.
5. QP shall only accept payments from UFA scholarship accounts for "scholarship expenses" as defined in UC 53F-6-401(10)"
6. QP shall notify the program manager if a scholarship student participating in the UFA program graduates.
7. QP shall provide an itemized and detailed invoice, as described in the qualifying provider's Handbook, to a parent of a scholarship student for each scholarship expense charged for education or related services or materials provided to the scholarship student, and the QP shall provide a receipt to a parent of a scholarship student for each scholarship expense charged for education or related services or materials provided to the scholarship student. (legislation)
8. Any service or item for which a UFA student is responsible for paying that does not fall under a scholarship expense category may not be listed on the invoice and must be paid by a source other than the student's UFA account.
9. QP shall also accept payments for any scholarship expense from a source other than the scholarship student's UFA account. (legislation)
10. QP shall provide the necessary banking information upon approval as part of participation in the UFA scholarship program to accept payments from a scholarship student's UFA account.
11. QP shall provide the program manager a list of the educational

- services that will be provided to scholarship students, including the cost of provided services, as well as a description of each program or service they propose to offer directly to a scholarship student for the parent of the scholarship student to make informed decisions on which QP will provide the best learning environment for the scholarship student.
12. QP shall not receive duplicate payments from any other sources for the same services paid for using UFA funds. A violation may result in civil and/or criminal penalties.
 13. QP shall not refund any part of the payment directly to the parent of the scholarship student. Any refund provided by a QP shall be refunded to the eligible student's UFA account. (Section 53F-6-409)
 14. QP attests that all QP employees and any employees contracted by the QP shall keep current and valid any and all licensure, certification, or accreditation as necessary; QP shall inform UFA of any changes, revocations, and/or lapses.
 15. QP attests that the QP shall keep current and valid any and all licensure, certification, or accreditation associated with the qualified expense provided; QP shall inform the UFA program manager of any changes, revocations, and/or lapses.
 16. QP shall notify the UFA program manager if at any time they are no longer capable of providing any qualified services advertised and shall update their marketing profile to reflect said changes. Should the QP no longer be able to provide the qualified services advertised, this agreement and the obligations thereof remain in place.
 17. QP shall notify the UFA program manager and/or the applicable licensing board if any employee is convicted of certain felonies.
 18. QPs with 150 or more enrolled students will require the following individuals to submit to a nationwide, fingerprint-based criminal background check and ongoing monitoring, in accordance with Section 53G-11-402, as a condition for employment or appointment as authorized by the Adam Walsh Child Protection and Safety act of 2006, Pub. L. No. 109-248. (Section 53F-6-408 (1)(d); (a) and employee who does not hold; (1) a current Utah educator license issued by the state board under Title 53E, Chapter 6, Education professional licensure; or (2) if the private school is not physically located in Utah, a current educator license in the state where the private school is physically located; and (3) a contract employee. (Section 53F-6-408)
 19. QP shall identify which qualified services the QP can provide at the time of application. QP shall identify if the QP can offer services in any different languages. QP shall identify if the QP can offer said services virtually.
 20. QP understands, acknowledges, and agrees that the UFA program manager and any of its contractual partners may advertise, market, and/or publish general information about the QP and the services offered by the QP on any of its online platforms.
 21. QP understands, acknowledges, and agrees that parents of scholarship students shall be able to rate the parent's experience with the QP, and other parents of eligible students will be able to see the rating. (legislation)
 22. QP understands, acknowledges, and agrees that the UFA program manager may refuse to allow the QP to continue participation in the program and revoke the QP status as a qualifying provider if the UFA program manager determines that the QP accepts payments made from an account under

this article and: (1) intentionally or substantially misrepresented information on overpayment (2) fails to refund an overpayment in a timely manner or (3) routinely fails to provide scholarship students with promised educational services.

23. QP understands, acknowledges, and agrees that the UFA Program Manager shall notify a scholarship student if the program manager stops disbursements of the scholarship student's scholarship funds to a qualifying provider for any reason under #23 of this document.

24. QP understands, acknowledges, and agrees that any questions and/or disputes regarding services rendered under the UFA program are to be handled between the entity and the parents of an eligible student; the UFA program manager is not a party to said disputes nor will the UFA program manager intervene or interfere with contractual obligations arising from said agreements.

25. QP understands, acknowledges, and agrees that any questions and/or disputes between the QP and its subcontractors, independent contractors, or other third parties are to be handled by between the QP and the subcontractors, independent contractors, or other third parties; the UFA program manager is not a party to said disputes nor will the UFA program manager intervene or interfere with the contractual obligations arising from said agreements.

26. ACH payments from a student account to a qualifying provider will be assessed a 2.5% ClassWallet processing fee. The Processing fee applies to the entire payment amount including any fees that may be assessed to the parent.

APPENDIX C: SAMPLE INVOICE

Dunder Mifflin Education & Therapy Center
 123 Anywhere St.,
 Any City, IN 12345
 123-456-7890

Invoice

Invoice Date: May 15, 2022
 Due Date: May 25, 2022

Invoice To:
 DWIGHT SCHRUTE

Date of Service	Item Description	Price per hour	Qty	Subtotal						
5/13/22	Two hours of ABA Therapy - Provider: Pamela Halpert	\$50.00	2	\$100.00						
5/13/22	3 hours of Math Tutoring - Algebra	\$40.00	3	\$120.00						
5/13/22	3 hours of Science Tutoring - Biology	\$40.00	3	\$120.00						
<p style="margin: 0;">Thank you for your purchase!</p>				<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Subtotal</td> <td style="text-align: right; padding: 5px;">\$340.00</td> </tr> <tr> <td style="padding: 5px;">Tax</td> <td style="text-align: right; padding: 5px;">\$0.00</td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$340.00</td> </tr> </table>	Subtotal	\$340.00	Tax	\$0.00	Total	\$340.00
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DUNDER MIFFLIN
 EDUCATION & THERAPY
 CENTER

APPENDIX D: AGREED UPON PROCEDURES TO BE PERFORMED BY CPA

(INSTRUCTIONS BELOW SHOULD BE PROVIDED TO A CPA BY THE SCHOOL.)

An independent licensed certified public accountant will perform the following agreed upon procedures to School financial reports:

1. Obtain Utah Fits All "Agreed Upon Procedures Inquiry Checklist" completed by School Representative. Attach completed checklist to this report.
2. Prepare a year over year comparison of the balance sheet financial statement line items. For any variances over 10 percent, inquire of School representative the reason for the variance. Attach School representative's explanation for such variances to this report.
3. Prepare a year over year and actual to budget comparison for income statement line items. For any variances over 10 percent, inquire of School representative for the reason for the variance. Attach School representative's explanation for such variances to this report.
4. Obtain from School representative a list of all vendor invoices paid during the school's most recent fiscal year end. Randomly select 10 vendor invoices and obtain invoice and cancelled checks. Agree amount and payee per invoice to canceled check. Inspect invoice for signature or initials indicating approval for payment. Report any differences in amount, payee, or any invoices missing evidence of approval.
5. Obtain bank and investment reconciliations as of year-end. Agree bank/investment balance per reconciliation to bank/investment statement. Agree book balance per reconciliation to the general ledger balance at year end as provided by management. Note whether there are any unreconciled differences per the reconciliation.
6. Obtain list of cash disbursements by school for the most recent fiscal year end from School representative. For each vendor paid more than \$600 for the previous calendar year per the list, obtain copy of the vendor's 1099s. Note vendors paid over the \$600 threshold for which a 1099 is not available.
7. Obtain reconciliation of IRS Form 941 to general ledger as of most recent calendar year prepared by School representative. Obtain listing of amounts paid for the calendar year by employee. Obtain copies of W-2s issued for the most recent calendar year. For each employee per the listing who was paid over \$600, agree employee name and amount paid per the listing to the W-2. Note any exceptions.
8. Obtain and attach most recently filed 990.
9. Obtain and attach most recent fiscal year-end internally prepared financial statements.

The CPA should email final Agreed Upon Procedures report to: Mike Pritchard, Chief Financial Officer, ACE Scholarships, mpritchard@acescholarships.org. Please email or call Mike with any questions at 303-407-0628.

APPENDIX E: SCHOOL AGREED UPON PROCEDURES INQUIRY CHECKLIST

Per the Utah State Board of Education's Utah Fits All bill requirements [at this link](#), Schools with more than 150 students must comply with these instructions to participate in Utah Fits All.

If a School with more than 150 students has an independent licensed certified public accountant (CPA) perform either 1. an annual Audit, or 2. an annual Review, please email the school's most recent Audit or Review to Mike Pritchard, Chief Financial Officer, ACE Scholarships, at mpritchard@acescholarships.org.

If a School with more than 150 students does not have a recent annual Audit or Review, this Checklist should be completed by the School and provided to an independent licensed CPA to conduct the Agreed Upon Procedures, as described in a separate document titled "UFA - CPA - Agreed Upon Procedures" The School may hire an independent certified public accountant of their choice. If the School or CPA has questions about this Checklist or process, please contact Mike Pritchard at 303-407-0628.

School Name:

Completed By
(Name, Phone & Email Address):

Date Completed:

For Most Recent Fiscal Year Ending:

GENERAL SCHOOL INFORMATION

EIN:

Accrual or Cash Method of Accounting:

Name of Board Chair:

Name of Treasurer:

Others Involved in Accounting Functions:

Name & Email Address of person
who maintains books and records:

INSTRUCTIONS: The purpose of this checklist is to supplement the agreed upon procedures engagement performed by an independent certified public accountant. This form should be completed by a School representative and provided to the CPA to be submitted with the final agreed upon procedures deliverable.

POLICIES & PROCEDURES MANUAL

An accounting manual should provide answers to questions, instruction to accounting personnel, and provide the means to apply consistent reporting of business transactions. The document must be useful and, more importantly, used. Therefore, it should be organized, complete, available, current and consistent.

1. Does the School have written accounting policies and procedures established to describe the accounting system and ensure transactions are accounted for consistently (as described above)?
2. Does this School have a policy for tuition collections and discounts?
3. Does the School have capital reserve funds or policies?
4. Does the School have an investment policy?
5. Does this School have an Endowments policy (if applicable)?



BANK ACCOUNTS

1. All bank accounts are on the books and financials?
2. Are funds deposited in a bank with FDIC protection and on what date and by who was this verified?
3. Has the balance in any account exceeded the protection limits at any time during the period being reviewed? Document any issues below:
4. List last 4 digits of all bank account numbers and corresponding general ledger account numbers:
5. All accounts are held in the name of the School (not an individual)?
6. Do volunteers or employees of the School possess debit cards for any bank accounts? If so, list names:
7. Are all account signers authorized by the Board of Directors?
8. Is the School in compliance with stipulations regarding who can sign checks and/or authorize payments and there is a process for ensuring the bank is notified immediately of all changes to signers?
9. Please list the names and titles of the current account signers:
10. Describe the School's written cash control policies to include approval policies in place (authorization and documentation requirements before payment is made), check signers signing checks made payable to themselves or family members, signing of blank checks, the use of pre-numbered checks and their use in sequence, and the use of "Cash" as the payee on a check.
11. Are these policies stated above strictly adhered to?
12. Describe a time, when you might deviate from these cash control policies.
13. Does the School use bill pay or other online payment methods?
14. If yes, describe the approval policies for these transactions.
15. Explain the process for voiding and cancelling of checks.
16. Blank checks are never signed?
17. Payments are processed by someone other than the authorizing individual?
18. Is debt carried by the school? Who can authorize debt? Are there any covenant violations?
19. Please provide the following documents to the CPA:
 - Balance Sheet and Income Statement for the 2 most recent fiscal years.
 - Budget for the most recent fiscal year.
 - A list of all vendor invoices paid during the most recent fiscal year.
 - For each vendor paid more than \$600, please provide a copy of the vendor's 1099s.
 - Bank and investment account reconciliations as of most fiscal year-end.
 - A reconciliation of the IRS Form 941 to the general ledger for the most recent calendar year end.
 - The most recently filed 990, if applicable/available.