



**PLAINVIEW-OLD BETHPAGE
CENTRAL SCHOOL DISTRICT**

REVIEW OF SPECIAL EDUCATION SERVICES

APRIL 2014

April 2014

The Board of Education
Plainview-Old Bethpage Central School District
Plainview, NY 11803

Board of Education:

We have been retained to function as the internal auditor for the Plainview-Old Bethpage Central School District (hereinafter, "the District"). Our responsibility is to assess the internal control system in place for the accounting function within the District, and to make recommendations to improve upon certain control weaknesses or deficiencies. In doing so, we hope to provide assurance to the Board, the District's management, and residents, that the fiscal operations of the District are being handled appropriately and effectively.

BACKGROUND:

A risk assessment was performed in May 2010, and it was noted that the internal controls within the Pupil Personnel Services (PPS) department contain a higher level of inherent risk due to the significant expenditures within this area as well as the multitude of State education compliance requirements. We previously performed an in-depth risk assessment of the PPS/Special Education department during the 2007-2008 school year and noted some areas for improvement. Since then, we noted the District and the Director of Pupil Personnel Services has been proactive in strengthening the controls within the department, and had restructured the responsibilities of the three Assistant Directors in the department to provide additional oversight for the review, delivery, and tracking of special education services. The objective of our audit was to determine if the internal controls within the PPS/Special Education department are adequate to ensure that the District is in compliance with applicable provisions of the Education Laws, and the Commissioner's rules and regulations relating to students referred for special educational services.

SCOPE AND PROCEDURES PERFORMED:

The scope of this review entailed gaining an understanding of the control processes for identifying, referring, and tracking special education services provided within the District. This was accomplished by interviewing several key District personnel currently responsible for overseeing special education services, examining related District policies and procedures, examining student files of those who receive special education services, and verifying the services provided as indicated in the student's Individualized Education Program (IEP).

To perform this test, we selected 35 student files in total who receive special education services. The selection was as follows:

- 27 student files for those students who reside in the District and receive special education and related services in-District (the majority of special education students are serviced in-district);

- 4 student files of those students who reside in the District and attend BOCES where they receive special education services;
- 1 out-of-district student file that attends a parochial school within the District and receives special education services; and
- 3 in-district students who receive special education and related services that attend a parochial school.

For each file, we examined:

- The referral and evaluation documents including the timeliness of the student’s referral for special education services;
- The IEP for the student noting the types and frequency of services as well as the corresponding goals;
- The student records to ensure that progress notes were completed; and
- The records to support those services were provided in conjunction with the student’s IEP.

Referral and Evaluation for Special Needs

A child is referred to a Committee for Special Educations (CSE) for testing of eligibility for special education services by either a non-parent or non-guardian such as a teacher, or by a parent or guardian. Once a referral has been made, the school district notifies the parent, who then will sign a consent form to evaluate the student. The evaluation process should be completed within 60 days (from receipt of an informed consent to completion of the evaluation). The evaluation is comprised of many different tests, including psychological and educational needs assessments, as well as documenting a physical examination, obtaining a social history and parental information, and observing the student in the classroom. Once the evaluation is complete, the CSE convenes to review the results of the tests. If a child is determined in need of special education, then the CSE will send the recommendation to the Board of Education.

Committee of Special Education Members

The Regulations require that each school district’s Board of Education establish a CSE to assure timely evaluation and placement of students. The Regulations identify those who are to be included on the CSE. CSE members include parents, a special education teacher, and a regular education teacher.

We selected 35 students’ special education folders to determine whether the evaluation meeting complied with Regulations. Of the 35 referrals reviewed, we noted all files contained the parental consent to evaluate or re-evaluate the student. We also examined the records of who attended the meetings to assess compliance with the Regulations and noted no exceptions.

Timeliness of Evaluation

When consent is obtained, the Regulations require that an evaluation be completed within 60 calendar days of receipt of informed consent unless extended by mutual agreement of the parents and the District. At least once every three years, the committee must re-evaluate the student to determine if the student continues to have a disability and continues to need special education. We did note that the District had parents sign

a “consent to evaluate form” for students who transferred from another district. For the 35 student files reviewed, we found all the evaluations or re-evaluations were completed timely.

Completeness of Evaluation

The Regulations call for specific tests to be performed on students, which must include a physical examination, an individual psychological evaluation, a social history, an observation of the student in the student’s learning environment, and other appropriate assessments or evaluations. For the 35 students selected, we examined the student’s special education folders and IEPs to determine whether the required tests took place in accordance with Regulations. We found all required evaluation tests were performed.

Individualized Education Programs

When the CSE develops an IEP, they consider, among other factors, the student’s present levels of educational performance, his or her special education needs, the services to be delivered, objectives to be met, timelines for completion, and an assessment of progress. IDEA requires each IEP to include basic elements, such as the student’s disability, goals for the student, evaluation criteria and evaluation schedules, consideration of inclusion in a regular education curriculum, accommodations and modifications that will be made to the regular education curriculum, and services being provided.

The majority of special education services provided are performed in-District. We selected 35 IEPs that were currently in effect for testing of compliance with regulations and IDEA requirements.

Timeliness of the Individualized Education Programs

If the student has been identified as having a disability, the Regulations require that the school district have an IEP in effect for the student by the start of the school year. If the student is newly identified as having a disability (e.g., this is the first IEP for the student), the school district is required to provide special education services within 30 days of receipt of the recommendation from the CSE. All of the students tested appropriately began receiving services either at the start of the school year, or within 30 days of the notification letter containing the CSE’s recommendations being sent to the parents.

Contents of the Individualized Education Programs

The Regulations stipulate that an IEP needs to contain various items. We reviewed each IEP selected to determine if the following required items were included:

- Disability classification
- Goals for the student (each containing criteria, evaluation procedures, and evaluation schedule)
- Timeline for periodic progress reports to be sent to the parents
- Reason why a student cannot participate in a regular assessment and why the alternative assessment is appropriate
- Statement of any individual testing accommodations to be used by the student

- Explanation as to why a student cannot participate in a regular class
- Projected date of annual review
- Recommended placement of the student.

We found that all 35 of the IEPs tested contained the above information.

Prescriptions Required for Related Services

If the student's IEP indicates that related services are to be provided, such as speech therapy, physical, therapy, and occupational therapy, the student must have a current prescription on file. Our review of the student files indicated that all students had a current prescription(s) to support the services on their IEP.

Monitoring of the Individualized Education Programs

The Regulations require that school districts monitor student IEPs. We used the same sample of 35 IEPs noted above to test compliance with the regulations for monitoring the IEPs. We noted that in all files reviewed, the services and goals indicated on the IEP were regularly reviewed and monitored for appropriateness and effectiveness.

Assurance that Services are Provided

The Regulations require school districts to ensure that recommendations contained in the students' IEPs are implemented. To ensure service providers are aware of the needs, the District provides the regular education teacher, special education teacher, and related service providers with a copy of the IEP. In addition, supplementary school personnel and other providers who assist in the implementation of the IEP are given an opportunity to review a copy of the IEP prior to its implementation and to have ongoing access to a copy of the IEP. All providers previously mentioned are informed of their responsibilities and each child's parents are provided with a copy of the IEP. Services are also provided at BOCES and by private school providers.

Students who have resource room, integrated co-teaching, special class, and consultant teacher (for core academic areas in the middle and high schools) listed on their IEP will always receive services as long as the student is present. The classes are taught by a teacher who is a certified special education teacher. These classes are treated as a regular class and require a substitute if the teacher is absent (the District utilizes a substitute that has special education certification). Services do not need to be made up if the student is absent. Attendance is taken for these services as they are mandated and part of the student's educational program. The student's attendance information is maintained in the District's student management database, Infinite Campus, or in some cases, by the related service provider.

Most of the students receiving special education are serviced by District staff. When at all possible, students are educated in their home district. The District has their own licensed psychologists, social workers, speech therapists, occupational therapists, physical therapists, teacher of the deaf and hard of hearing, and teacher of the visually impaired. The attendance of teachers and related service personnel is part of district attendance procedures and as such, the Director would be aware if the employee is

absent. If staff are absent, they generally try to make up the session with the student. All psychologists, speech teachers, and related service therapists will indicate if the service was performed on attendance sheets. The Director has a roster of all classes and who is responsible to provide services. On a random basis, PPS Administrators review attendance sheets and service logs to ensure compliant provision of services. In addition, the Assistant Directors meet with the special education staff approximately every 6 weeks to assess each student's progress. There are formalized meetings and extensive communication between department chairs, the pupil personnel department, parents, and building principals. Service providers are encouraged to make up missed sessions where feasible. For students that attend BOCES, BOCES is responsible for maintaining student attendance records and remitting the report cards and progress reports to the District on a quarterly basis.

The records of services provided to special education students are maintained in the software package IEP Direct. Each type of service, including the frequency, provider, and location, are included in IEP Direct. All service providers are required to keep log notes of services provided to the student. All hard copies of log notes are maintained by the service provider.

To determine whether the District actually provided services to students, we traced 131 services listed on our sample of 35 student IEPs to classroom attendance records, related service provider schedules, student schedules, case log notes, progress reports, or third party invoices for two months during the 2013 -2014 school year. Based on our tests of the available documentation, the District has support that all required services were provided (100 percent) to the students as indicated per the student's IEP.

IEP Review, Reporting, and Re-evaluation

The Regulations call for at least an annual review of the student's IEP where the CSE determines how the student is progressing towards the annual goals contained in the IEP. The parents are to be notified of the review and be part of the CSE meeting, and are to be periodically updated on the progress towards the annual goals. The review is to be in the parents' native language if necessary. At least once every three years, the committee must re-evaluate the student to determine if the student continues to have a disability and continues to need special education. The purpose of the reevaluation is to determine if the student is still eligible for special education.

Annual Reviews and Reporting

We found that annual reviews were performed for all IEPs tested. Parental notification letters went out before the review date and, in all cases, records showed the parents attended the review of the IEPs. After the review is conducted, prior written notice is sent to the parents with a copy of the IEP. We did not find any instances where reviews were not provided in the parents' native language when needed. We did not find any instances where the District did not send reports to parents concerning achievement of the student's goals.

Timeliness of Re-evaluations

We found that all IEPs were re-evaluated within the 3 year required timeframe.

We would like to thank the staff at the District for its cooperation and professionalism during our testing.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

Cerini & Associates LLP

Cerini & Associates, LLP
Internal Auditors