

MUNICIPAL AUDITING REPORT CITY OF ROANOKE



RCPS – Special Education **May 03, 2017**

Report Number: 17- 012
Audit Plan Number: 17-106

Municipal Auditing Department
Chartered 1974

www.roanokeva.gov/auditing

Phone 540.853.5235

TABLE OF CONTENTS

Background	1
Audit Objectives, Scope & Methodology	11
Objective 1 – Annual Cost Report.....	13
Objective 2 – Individualized Education Programs (IEP)’s in December 1 Special Education Child Count.....	16
Objective 3 – Medicaid Eligibility.....	18
Objective 4 – Futures Recommendations	20
Summary of Management Action Plans.....	34
Acknowledgments	36

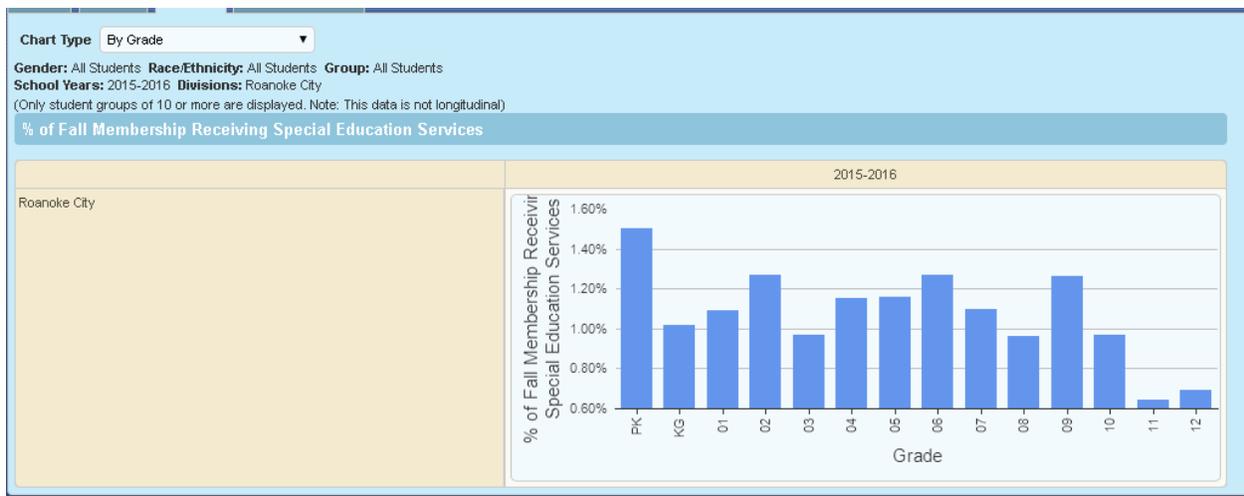
BACKGROUND

The Individuals with Disability Education Act (IDEA) guarantees a free and appropriate public education in the least restrictive environment to all children with disabilities. The services and placement of students with disabilities, who need special education, are developed through an Individualized Education Program (IEP), which is the responsibility of local public school divisions. The IEP documents the services to be provided to a specific student, and only required services should be included in the IEP.

Section 504 of the Rehabilitation Act of 1973 of the United States Code, guarantees certain rights to people with disabilities. The law applies to any local educational agency (LEA) and broadly prohibits the denial of public education, participation, or enjoyment of the benefits of public school programs because of a child’s disability.

The Special Education Department provides oversight for Roanoke City Public Schools (RCPS) and allows the school district to meet federal mandates and state regulations. Their mission is to support the mission of RCPS, which is “to graduate students prepared for life in a rapidly changing world.”

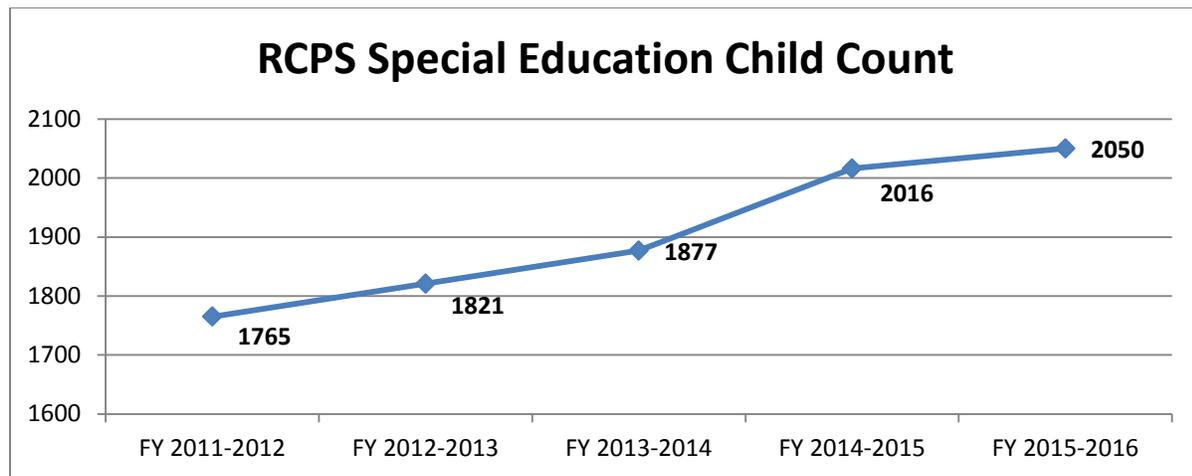
According to data on the Virginia Department of Education (VDOE) website regarding the special education child count by Division, for Fiscal Year (FY) 2015-2016, RCPS special education students comprised 1.24% of all **special education** students in the Commonwealth of Virginia. For the same time period, RCPS Fall Membership for ALL students comprised 1.06% of **ALL** students in the Commonwealth. The following graph obtained from the site, shows RCPS’s percentage of Fall Membership Receiving Special Education Services by grade level for FY 2015-2016:



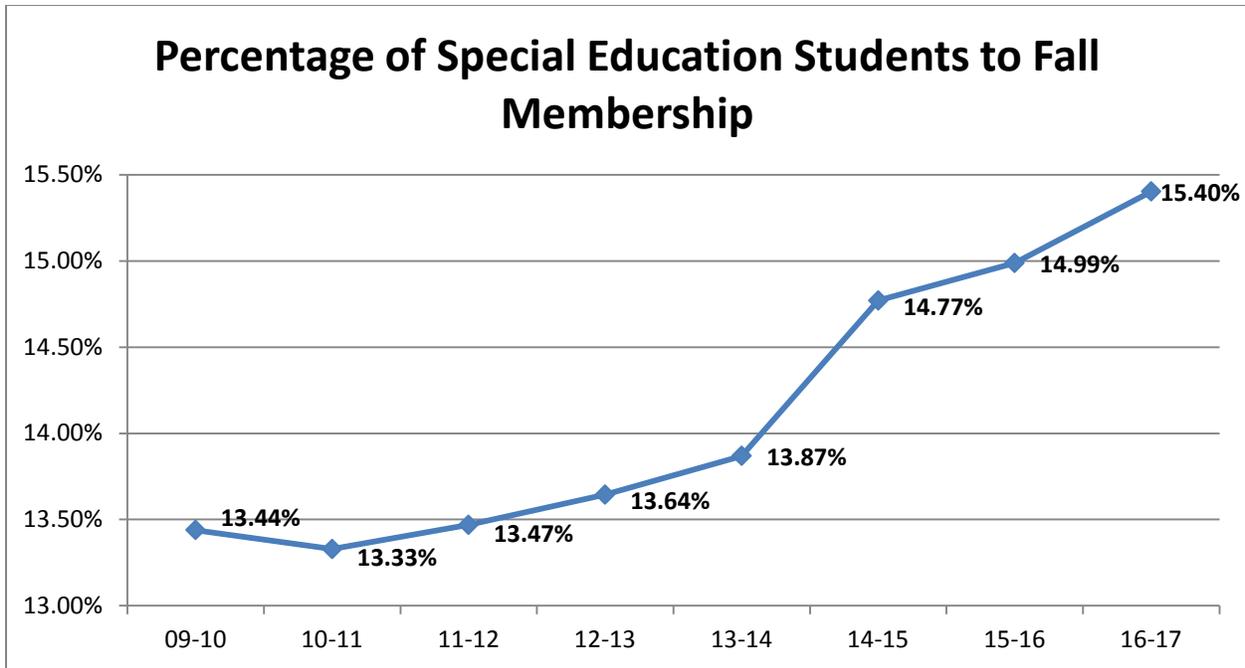
The percentage of Fall Membership receiving special education services is highest in Pre-K, 2nd grade, 6th grade, and 9th grade. Discussion with the Director of Special Education revealed that percentages would be expected to be higher in those significant years due to the following:

- Pre-K: There is a big push for early intervention, and a large number of students are identified and evaluated prior to starting Kindergarten.
- 2nd grade: Standards of Learning (SOL's) start in the 3rd grade; therefore, in preparation, teachers are more likely to identify special needs during the 2nd grade year. Additionally, it is difficult to diagnose a learning disability until the 2nd grade year.
- 6th grade: The elementary model of education allows students to be more successful. When students transition to the secondary model of education in 6th grade, many of them (especially those with disabilities) struggle.
- 9th grade: The first year of high school is often a struggle, especially for students with disabilities.

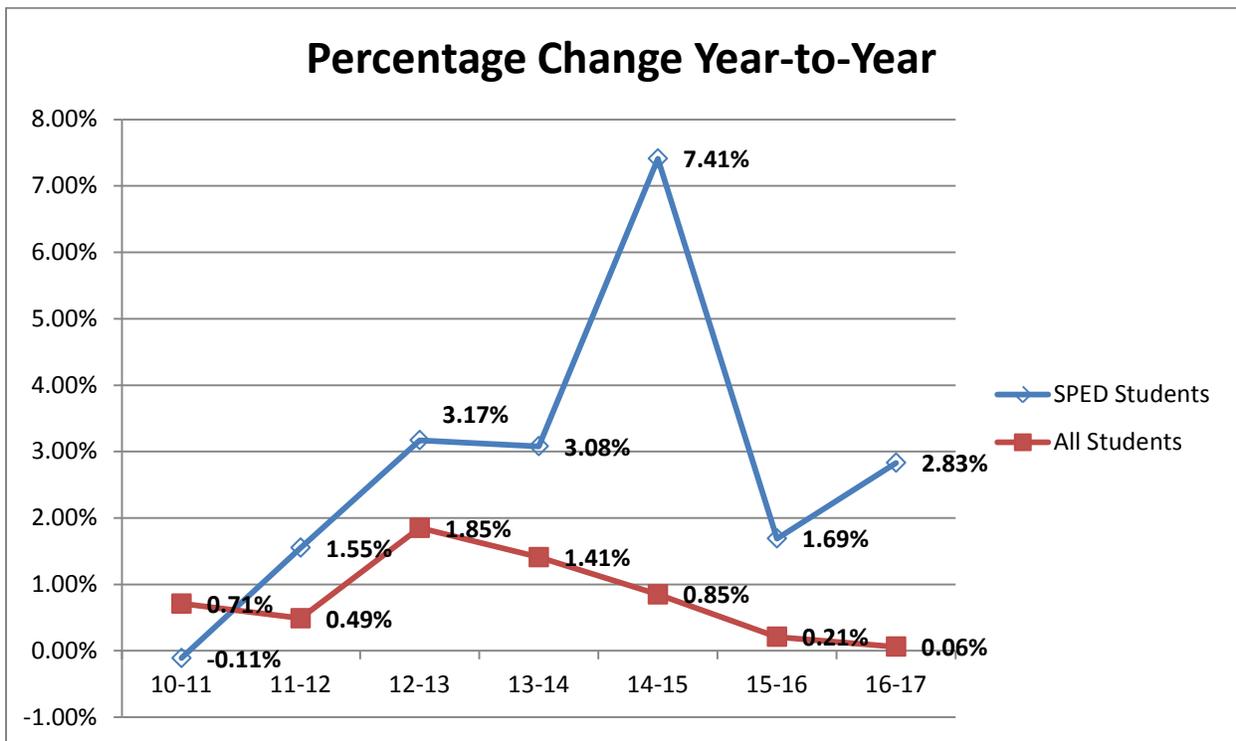
Roanoke City Public Schools special education students accounted for 13.87% of FY 2013-2014 Fall Membership, 14.77% of FY 2014-2015 Fall Membership, and 14.99% of FY 2015-2016 Fall Membership for the district. The following chart shows that the RCPS Special Education Child Count has been trending up for the past five (5) fiscal years:



The current percentage of special education students to all RCPS students is 15.40%. The percentage has steadily increased each year since the 2011-2012 school year as illustrated by the chart on the following page:



Since the 2011-2012 school year, special education students have increased at a faster rate than total students at RCPS:

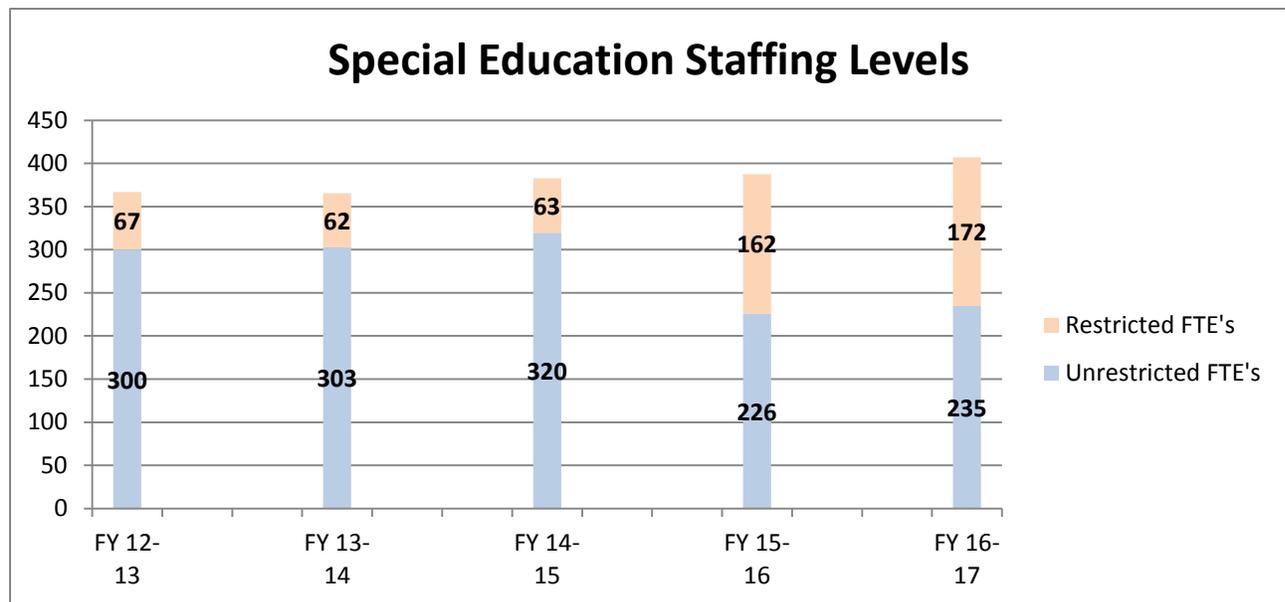


In February 2013, RCPS hired a special education consulting firm, Futures Education, to review current processes. The consultants provided 16 recommendations to RCPS to help with

Division-wide continuity and consistency of practices, programs, services and operations from school to school, level to level, and throughout the Division. The Director of Special Education present at the time of the Futures review retired at the end of the 2016 school year. The current Director has been involved in implementing the recommendations as appropriate.

Staffing Levels:

Due to student-teacher ratios required by the Code of Virginia, Special Education teacher staffing typically increases each year, especially if the Special Education student count increases. Per the FY 2016-2017 Line Item Budget, RCPS special education staffing levels have steadily increased over the past five (5) fiscal years. The following chart shows the fluctuation between the restricted full-time equivalent (FTE) positions (Regional Program, Jail, and IDEA) and unrestricted FTE's:



Key Performance Indicators:

The Special Education Department measures success using relevant key performance indicators (KPI's) established by the Virginia Department of Education (VDOE). The following are the four (4) KPI's currently used by RCPS and the **2015-2016 scores**:

1. Indicator 7 – Preschool Outcomes: Percent of preschool children with IEP's demonstrating improved:
 - o Positive social-emotional skills (**89.77%**)

- Acquisition and use of knowledge and skills **(95.96%)**
 - Use of appropriate behaviors to meet their needs **(92.68%)**
2. Indicator 11 – Timeline for Eligibility: Percent of children with parental consent for initial evaluation, who were evaluated and eligibility determined within 65 business days **(100%)**
 3. Indicator 12 – Part C to Part B Transition (Part C covers infants and toddlers with disabilities, which includes children from birth to age three and Part B covers assistance for education of all children with disabilities): Percent of children referred by Part C prior to age 3, who are found eligible for Part B, and who have an IEP developed and implemented by their third birthdays **(100%)**
 4. Indicator 13 – Secondary IEP Goals and Transition Services: Checklist questions documenting youth with IEPs aged 16 and above with an IEP that includes appropriate measurable postsecondary goals that are annually updated and based upon an age appropriate transition assessment, transition services, including courses of study, that will reasonably enable the student to meet those postsecondary goals, and annual IEP goals related to the students transition service’s needs. There also must be evidence that the student was invited to the IEP team meeting where transition services are to be discussed and evidence that, if appropriate, a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student who has reached the age of majority as per U.S. code (20 U.S.S 1416(a)(3)(B)). **(100% compliance)**

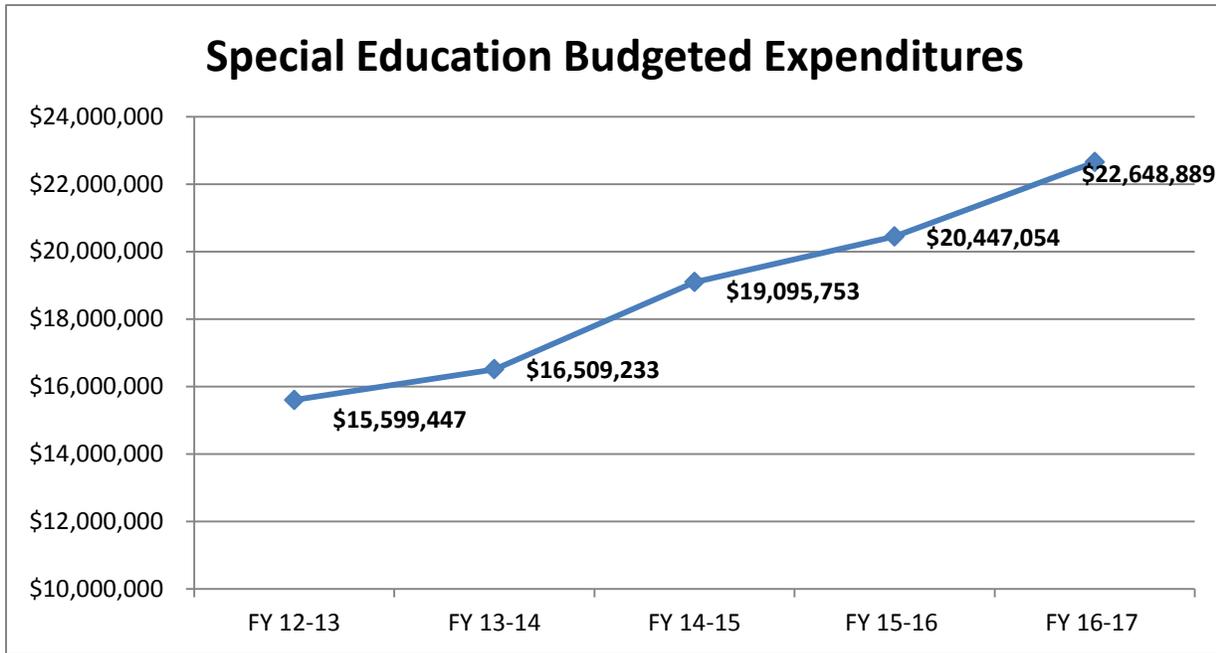
Regional Program:

Per the RCPS *Comprehensive Annual Financial Report* for the year ended June 30, 2016, the counties of Craig, Botetourt, and Franklin, and the cities of Roanoke and Salem jointly participate in a regional education program for severely handicapped students. The regional program is operated by the Roanoke Valley Regional Board (Regional Board). Each locality's financial obligation is based on its proportionate share of students attending the regional program. For FY 2015-2016, the School Board remitted \$5,489,200 to the Regional Board for services.

RCPS hosts the majority of regional program classes and students at RCPS facilities. The Division hires and pays the RCPS regional teachers, which inflates the reported expenses for RCPS special education. Other participating localities also host a handful of regional classes. Each locality and the Commonwealth transfer funds to RCPS to offset regional program costs.

Budgeted Expenditures:

Roanoke City Public Schools total anticipated expenditures for FY 2016-2017 were approximately \$181,449,526 per the most recently published Line Item Budget. Special Education expenditures account for approximately 12.48% of those total expenditures for FY 16-17 (\$22,648,889). Special education budgeted expenditures have steadily increased over the past five (5) fiscal years as evidenced by the following chart:

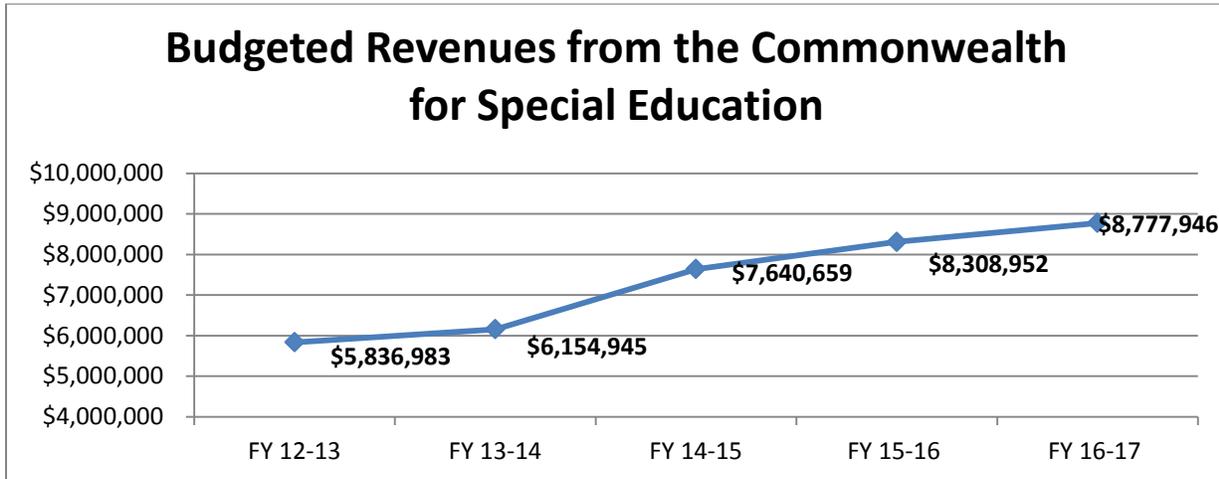


Beginning in FY 2015-2016, expenses of the Regional Program were budgeted as restricted funds (302) to provide a clearer distinction of general fund expenditures. The chart above shows budget data from each FY Line Item Budget with Regional Program expenses added in to show the actual Special Education expense trend. It should be noted however, that actual Non-Personnel expense for the Regional Program can be significantly higher than budgeted. For instance, FY 2014-2015 Non-Personnel budgeted expense was \$4,000,000 while actual Non-Personnel expense was \$5,302,357.

Commonwealth of Virginia Funds:

Funds are made available to school divisions to assist in the cost of implementing the Commonwealth's special education program standards. An amount is paid to the school division for each child counted in the school division's average daily membership (ADM). RCPS receives as much as 10% of its total revenues from the Commonwealth for special education, which include revenues for the Regional Program.

In FY 2015-2016 and FY 2016-2017 respectively, approximately \$3.8 million and \$4 million that would have been budgeted as revenue from the Commonwealth was moved under grant funds. The following chart illustrates the combined revenues budgeted for in the general fund with the revenues from the Commonwealth that have moved under grant funds for fiscal years 15-16 and 16-17:

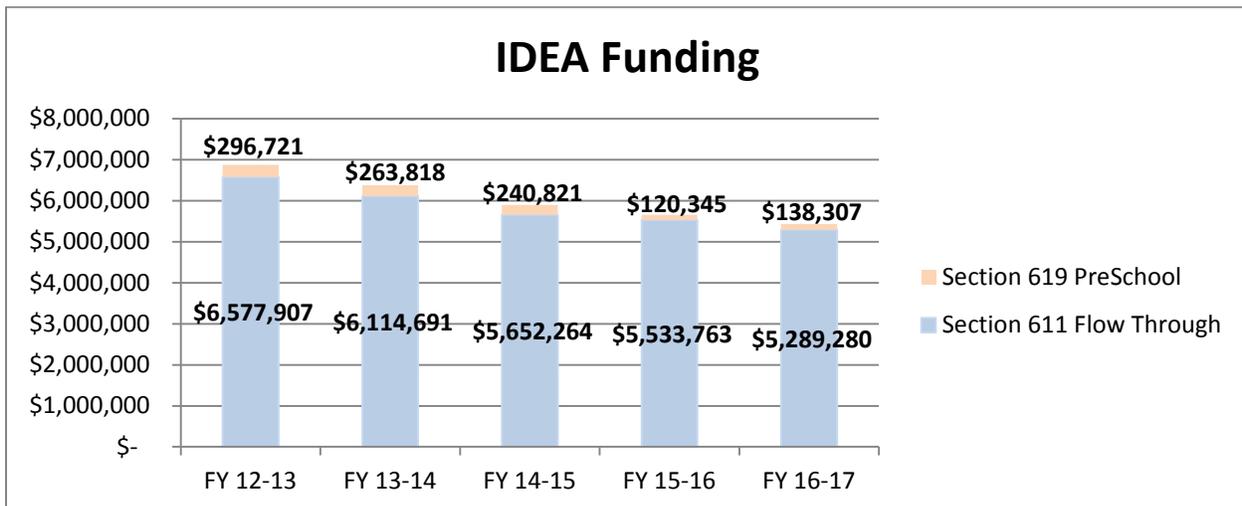


Federal Grants:

There are two (2) federal entitlement grants awarded to the Division related to special education:

1. Individuals with Disability Education Act (IDEA) Part B
2. Individuals with Disability Education Act (IDEA) Preschool

IDEA funding has steadily decreased over the past five (5) fiscal years as illustrated below:



Medicaid:

School divisions can submit claims to Medicaid for reimbursement for the following services (must be included in the IEP):

- Physical Therapy
- Occupational Therapy
- Speech-Language Pathology
- Nursing Services
- Psychological services provided by a psychologist or school social worker
- Personal Care Assistant Services (special education aides, nursing aides)
- Audiology Services
- Medical Evaluations Services
- Transportation – *Note: RCPS does not submit claims for transportation reimbursement because it is cost prohibitive due to the work that must be done to claim the reimbursement.*

Divisions can also submit claims to Medicaid for early periodic screening, diagnosis and treatment, and administrative claims for general education and special education students. Because Medicaid and FAMIS (Family Access to Medical Insurance) are funded at both the state and federal level, school districts are eligible to be reimbursed for a portion of the costs associated with providing medical and administrative health services to Medicaid or FAMIS students. The Department of Medical Assistance Services (DMAS) is responsible for administering the Medicaid and FAMIS programs for Virginia.

Local education agency providers submit claims based on the estimated costs for services furnished. DMAS makes interim payments on those claims. Final payments are based on each local education agency or school division's costs reported and settled on an Annual Cost Report. If school divisions do not complete a cost report, they will be responsible to refund any interim payments.

Personnel costs are determined by multiplying payroll costs of qualified practitioners, times the percent of time qualified practitioners spend on medical services (as determined by a statewide time study), and the percentage of IEP Special Education students that are Medicaid or FAMIS eligible. Non-personnel costs and indirect costs are also included in the reimbursement request.

Claims for services are submitted to Medicaid (when incurred) by Public Consulting Group, Inc. (PCG) on behalf of RCPS. If a claim has been entered into PCG's system, PCG verifies the following prior to billing Medicaid (per EasyTrac Fee For Service Compliance Checklist signed December 6, 2016):

- Student was eligible for Medicaid on the date of service
- The IEP was effective before the service was provided
- The Plan of Care included the service and was current
- Parental consent to bill Medicaid was obtained
- Clinicians were licensed/certified
- The supervising provider approved those services requiring approval

Medicaid approves or denies each interim claim, deposits the reimbursement into the RCPS bank account provided, and notifies the Special Education Department of each direct deposit throughout the month. Once notified, the Special Education Secretary reviews the remittance information for accuracy. PCG works with the Special Education Secretary to help determine the reason for any denied claims.

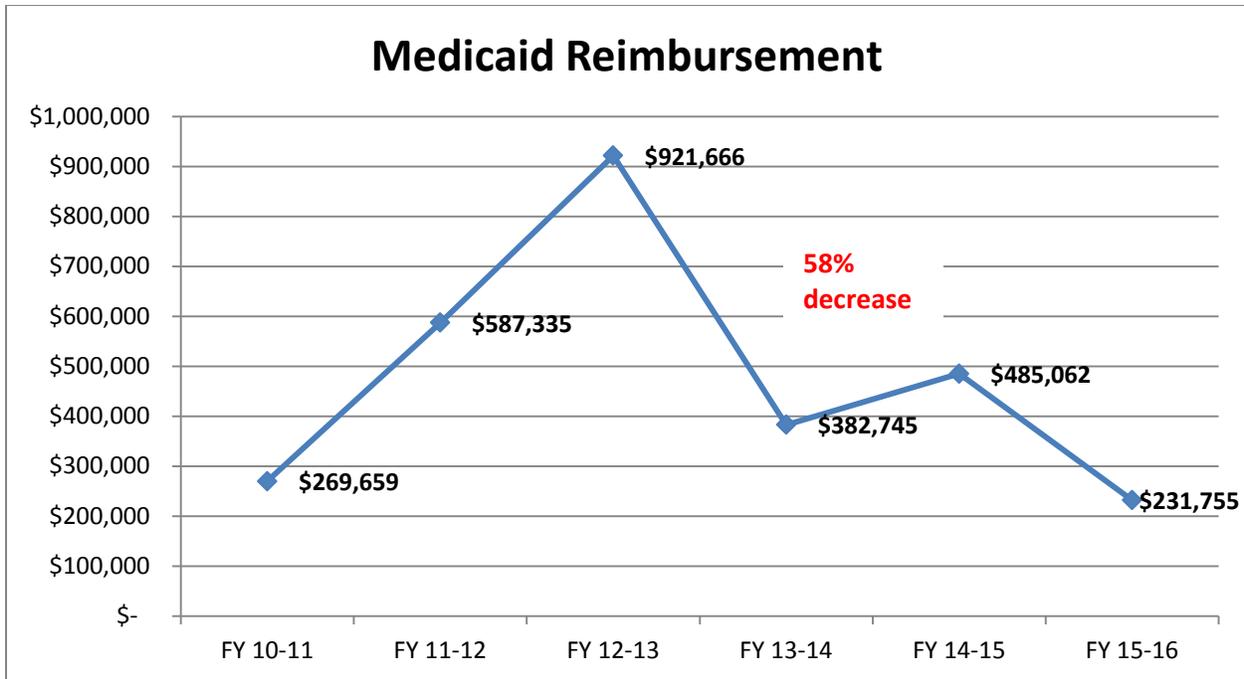
Quarterly, the Special Education Secretary submits administrative costs to DMAS for Medicaid reimbursement. Medicaid deposits funds for approved claims into the RCPS bank account provided, and notifies the Special Education Department of each deposit.

Final cost reports are due each year by November 30 and are filed through the UMASS web-based reporting system. The annual cost settlement determines if the Division will have to return funds or is due additional reimbursement. The cost report includes:

- School division general information
- The percentage of the December 1 Special Education Child Count that is Medicaid/Medicaid Expansion, and FAMIS
- The school division unrestricted indirect cost (provided by the Department of Education); this cost rate is pre-populated into the Cost Report each year

The web-based system calculates the school division's cost settlement. If a cost for a service is included on the cost report, the school division must submit all claims for services that meet DMAS requirements. The Billing Compliance Review selects 50 students with DMAS covered services, and the percentage of services that meet DMAS requirements delivered that were not paid will be applied to the school division's cost report.

The chart on the next page shows RCPS's Medicaid reimbursement over the past six (6) fiscal years, per data obtained from the Division's Comprehensive Annual Financial Report (CAFR):



The significant increase in Medicaid reimbursement for FY 2013 was the result of applying a new accounting treatment. RCPS had historically recorded Medicaid revenue from the Annual Cost Report settlement in the year it was received (reimbursement is typically received in June for the prior fiscal year). The external auditors advised Accounting that RCPS should accrue the expected settlement in the year it was earned rather than the year it was received. This caused two years' settlement to be reported in the one fiscal year, FY 2013.

Relationship with Special Education Attorney:

While there are no specific monetary fines for violations of the regulations surrounding Special Education, parents can file lawsuits against RCPS and request monetary compensation. These can be quite costly and present a sizeable risk to the school division. Therefore, RCPS retains an educational law firm (Reed Smith, LLC), for representation regarding legal actions brought against the school division.

The law firm also provides a teleconference every month on current topics. The training includes relevant court cases, changes, and interpretations of law. The Director of Special Education requires all six (6) Special Education Coordinators to attend the training (in her office), and handouts are provided. The Coordinators educate their staff, and other staff may attend as deemed necessary.

End of Background

AUDIT OBJECTIVES, SCOPE & METHODOLOGY

Audit Objectives:

1. To determine if the Annual Cost Report is accurately prepared and submitted by November 30th to prevent RCPS from having to refund interim Medicaid reimbursements to the Department of Medical Assistance Services (DMAS).

We were unable to fully conclude on this objective because the FY 2015-2016 Annual Cost Report had not been unlocked by the University of Massachusetts Medical School (UMASS) as of the date our fieldwork concluded. Therefore, we will review the FY 2015-2016 Annual Cost Report in the follow-up to this audit. We were able to confirm that the FY 2015-2016 Annual Cost Report was completed and submitted to UMASS prior to the deadline extension granted for the current year.

Based on our review of data supporting the submission of the FY 2015-2016 Annual Cost Report, we believe there may be an opportunity to claim additional reimbursements for services rendered by contracted providers who are paid by RCPS.

2. To determine if Individualized Education Programs (IEP's) are finalized by December 1st each year in order to be included in the December 1 Special Education Child Count to allow for maximum Medicaid and VDOE reimbursement.

Yes – We conclude that processes are in place to ensure completion of IEP's by the cutoff date each year.

3. To determine if Roanoke City Public Schools identifies Medicaid-eligible students, helps parents/guardians enroll in Medicaid if needed, and secures parental consent to bill Medicaid for eligible students in order to allow for maximum reimbursement.

Yes – We conclude that processes are in place to identify Medicaid-eligible students and secure parental consent as needed. We confirmed that documented parental consent is reflected in the EasyIEP system, and Medicaid is billed for Medicaid-billable services.

4. To determine if all sixteen (16) recommendations from the Futures Education Consultant have been formally evaluated and implemented as appropriate.

Yes with Exceptions – We conclude that the majority (11 of 16) of the recommendations from the Futures Education Consultant have been formally evaluated and either implemented as appropriate or alternative actions were taken. Five (5) recommendations relating to staffing levels of school psychologists and social workers, special education coordinator roles and expectations, job descriptions, and special education program

descriptions have not been implemented. Management has developed plans to address these items.

While the number of special education students, teachers, and teacher assistants has generally trended up since 2011, our analysis revealed that RCPS has increased student teacher ratios to a little over one (1) additional student per teacher since the year of the Futures report. We also identified greater utilization of teacher assistants, as evidenced by the shift in teacher-to-assistant staffing mix from FY 2012-2013 to FY 2016-2017. There are numerous roles and responsibilities throughout the Special Education Department creating a balanced mix of direct and supporting services.

Audit Scope and Methodology:

We reviewed processes and controls in place as of December 31, 2016 to ensure:

- The Annual Cost Report is prepared accurately and submitted timely to UMASS
- IEP's are finalized and completed prior to December 1st
- Medicaid-eligible students are identified by the Special Education Department
- The Special Education Department obtains and documents parental consent to bill Medicaid for eligible students

We reviewed documentation supporting the data in the most recently submitted Annual Cost Report for FY 2015-2016 to verify its accuracy.

We compared Annual Cost Reports from FY 2012-2013 to FY 2013-2014 and reviewed general ledger activity on AptaFund for the same fiscal years to determine the reason for the significant decrease in Medicaid revenue in FY 2013-2014.

We verified the accuracy of the most recent December 1 Special Education Child Count submitted on the Annual Cost Report to DMAS.

We reviewed a sample of active IEP's as of December 1, 2016 to ensure that documentation of parental consent is on file, and that RCPS billed Medicaid for eligible students.

We reviewed the status of each Futures Education recommendation made to the Special Education Department in 2013, and documented the reasons for any recommendations that have not been implemented.

End of Audit Objectives, Scope & Methodology

Objective 1: Annual Cost Report

Audit Objective:

Is the Annual Cost Report accurately prepared and submitted by November 30th to prevent RCPS from having to refund interim Medicaid reimbursements to the Department of Medical Assistance Services (DMAS)?

Inconclusive - We were unable to fully conclude on this objective because the FY 2015-2016 Annual Cost Report was unavailable as of the date our fieldwork concluded.

Overview:

Licensed school employees provide Medicaid covered medical services, such as speech therapy, to special education students. The costs of providing these services can be recovered through the Virginia Department of Medical Assistance Services (DMAS) annual cost reporting process. DMAS contracts with the University of Massachusetts Medical School (UMASS) to administer the annual cost reporting process.

UMASS provides a web-based system through which Virginia school districts submit their Annual Cost Reports. The reports must be entered into the system by November 30th each year and include:

- December 1 Special Education Child Count data (from the prior year)
- Salary and benefit information for Medicaid-related staff involved in direct medical services.
- Non-Personnel costs such as materials and supplies, employee travel, and capital costs used exclusively for the delivery of health care services.

Costs for contracted services, capital equipment, and transportation may also qualify for reimbursement if they can be linked directly to the Medicaid-eligible student served. Based on the difficulty in linking specific transportation costs directly to a specific student, RCPS concluded potential recoveries would not cover the added administrative costs. The Annual Cost Report for Fiscal Year 2016 did not include any eligible costs for transportation, contracted services, or capital equipment.

Once a school division submits its Annual Cost Report online, UMASS reviews the report for errors and follows-up, usually within two (2) weeks. The school division makes the necessary corrections and downloads the resulting Certification of Public Expenditure Report, which is used to certify the Division's expenditures for IEP related school based services. Certification is

necessary for the Commonwealth to claim matching funds from the Federal government. The Director of Special Education reviews the Certification Report and the Annual Cost Report for accuracy and compares the information with the prior year report. The reports are given to the Superintendent to be approved and signed. The signed Certification Report is mailed to UMASS and the Annual Cost Report is finalized online by December 5th.

UMASS typically settles the cost report within six (6) months of submission. If costs were in excess of interim payments, DMAS pays the difference to the division in the next remittance. If interim payments exceeded costs, DMAS recoups the overpayment using one of the following methods:

- Offset all future claim payments from the school division until the amount of the overpayment is recovered
- Recoup an agreed-upon percentage of the overpayment to ensure recovery within one year
- Recoup and agreed upon dollar amount from future claim payments to ensure recovery of the overpayment within one year

FY 2015-2016 Annual Cost Report

UMASS extended the November 30th deadline for annual cost submissions to December 7, 2016, for all Virginia school divisions due to delays in user training and system availability. UMASS granted RCPS two (2) additional extensions in recognition of staff turnover, including the Medicaid Coordinator having been newly hired in August 2016. RCPS submitted the FY 2015-2016 Annual Cost Report to UMASS on December 21, 2016, two (2) days in advance of the extension deadline.

We could not review the actual FY 2016 Annual Cost Report submitted to UMASS as the report had not been unlocked at the time of our audit fieldwork. We will review the FY 2015-2016 Annual Cost Report during the follow-up to this audit.

We were able to review the following supporting data used to complete the FY 2015-2016 Annual Cost Report and verify its accuracy:

- December 1, 2015 Special Education Child Count
- AptaFund General Ledger Rollup reports prepared by Fiscal Services for FY 2015-2016 materials, supplies, and travel expenses posting to focus area 1316 "Medicaid"

Our review revealed that the December 1, 2015 Special Education Child Count prepared by RCPS Technology Department was materially consistent with the December 1, 2015 Special

Education Child Count reported on the VDOE website. The costs of materials, supplies, and travel reported by Fiscal Services for FY 2015-2016 were allowable and eligible for reimbursement.

Based on function and object code, we identified all potentially allowable non-personnel costs recorded in the Division's accounting system. We reviewed purchase order details for each expense to determine if the service or item was used exclusively for the delivery of health care services. We determined that substantially all allowable expenses were included on the cost report, with only \$617 (or 1.16% of the expenses reviewed) in potentially reimbursable costs not reported.

Similarly, we identified all expenditures for capital equipment and purchased services recorded in the accounting system for Special Education, Homebound Instruction, Psychological Services, and Speech/Audiology. Based on our review of purchase orders and our discussions with the Director of Special Education, we identified no capital equipment expenditures that qualified for reimbursement per DMAS guidelines.

Purchased services from two (2) third party contractors totaling almost \$207,000 appear to have included reimbursable expenses, which were not claimed. Both third party contractors bill RCPS once a month for services provided via itemized invoice detailing the services performed. Multiple services are included on each invoice, such as administrative, consulting, documentation, evaluation, treatment, planning, parent consultations, etc. The invoices include a list of multiple students for which services were performed during the month, but do not link the services provided to each Medicaid-eligible student who received the services.

End of Objective 1

Objective 2: IEP's in December 1 Special Education Child CountAudit Objective:

Are IEP's finalized by December 1st each year in order to be included in the December 1 Special Education Child Count to allow for maximum Medicaid and VDOE reimbursement?

Yes

Overview:

The Individualized Education Program (IEP) documents the services to be provided to a specific student. Medicaid will only reimburse RCPS for covered services listed in an approved IEP. The IEP must be in the EasyIEP system and have been approved before service delivery.

Each Virginia school district must perform an unduplicated count of all students with an active IEP as of December 1st of each year. The December 1 Special Education Child Count quantifies the number of students receiving special education services. It is the primary basis on which federal and state funding is allocated to the local school district. Each school district must certify this count to the Virginia Department of Education (VDOE) by mid-December. In order for an RCPS special education student to be included in the December 1 Special Education Child Count, he or she must have a completed and finalized IEP in the EasyIEP system prior to December 1st.

Beginning in October, the EasyIEP Coordinator runs a weekly report identifying all RCPS students who should have a completed IEP by December 1st. Special Education Coordinators review the report and follow-up with the case managers responsible for developing and finalizing the IEPs.

Case managers enter the date IEPs are completed into the system, at which point they no longer appear on the weekly report. During the last week of November, the EasyIEP Coordinator runs the report every day to help ensure all IEPs that should be completed by December 1st are addressed.

We reviewed the daily reports and any associated monitoring documentation from November 28 through November 30, 2016. Our review identified thirty-five (35) students with an IEP due date of December 1, 2016 or earlier. Due to late school and/or special education enrollment, three (3) of those students would not have been eligible for the December 1st deadline. Of the remaining 32 IEP's, 29 (or 91%) were finalized prior to December 1, 2016 for inclusion in the 2016 child count.

For each IEP listed on the report, we confirmed the date that the IEP was finalized and updated in the EasyIEP system. One (1) of the three (3) IEP's not finalized was the result of parent hesitation, and the other two (2) were pre-K students inadvertently excluded from the December 1, 2016 Special Education Child Count listing prepared by the Technology Department. The error was due to a miscommunication and not indicative of a systemic problem.

Overall, the Special Education Department's monitoring and reporting processes are effective in ensuring IEP's are finalized by the cutoff date.

End of Objective 2

Objective 3: Medicaid Eligibility

Audit Objective:

Does RCPS identify Medicaid-eligible students, help parents/guardians enroll in Medicaid if needed, and secure parental consent to bill Medicaid for eligible students in order to allow for maximum reimbursement?

Yes

Overview:

If a concern about a student is noted by a parent, teacher, or school administrator, he or she can ask that the School Based Referral Team (SBRT) evaluate the child. The SBRT meets within ten (10) business days of the referral to determine if a formal assessment is warranted.

If a student is referred for formal assessment, a school social worker visits the family at their residence and completes the social history assessment. The assessment includes information about the family and home environment:

- siblings
- others living in household
- sources of household income (including government assistance / Medicaid insurance)
- parent/guardian perception of problem
- pregnancy/birth/developmental history
- childhood history
- medical history

Within sixty-five (65) business days of the SBRT referral, an eligibility meeting is held. If the student is evaluated to be disabled based on specified criteria, RCPS must establish an Individualized Education Program (IEP) team. A school psychologist updates EasyIEP with the eligibility date and determination, and assigns a case manager to the IEP team.

The IEP team consists of:

- Parent/Guardian
- Special Education Teacher (case manager)
- Regular Instruction Teacher
- Guidance Counselor
- School Psychologist
- Therapist (Speech, Physical, etc., as appropriate)
- School Administrator

The team develops an IEP for the student based on results from evaluations, eligibility testing and physician diagnoses. School officials must hold the IEP meeting within thirty (30) calendar days of eligibility determination.

During the initial IEP team meeting, the case manager or therapist gives the parent/guardian an information sheet about Medicaid and answers any questions. If the student is covered by Medicaid, the parent/guardian should complete a billing consent form that either grants or denies RCPS permission to bill Medicaid as a service provider. If the parent/guardian maintains private insurance, the case manager or therapist writes "private insurance" or similar verbiage on the consent form and asks the parent/guardian to sign and date it. If the parent/guardian does not maintain insurance at all, school social workers are available to help the family determine if they are eligible for Medicaid insurance, and can assist in the proper completion of forms as needed.

Immediately after the IEP meeting, the case manager or therapist sends the billing consent form to the Medicaid Coordinator at the RCPS Office of Special Education. The Medicaid Coordinator updates the data in the EasyIEP system, faxes the completed form to Public Consulting Group for billing purposes, and files the original form in her files.

We reviewed a sample of 22 active IEP's as of December 1, 2016, to confirm that a signed billing consent form was on file and that consent was correctly marked in the EasyIEP system. We confirmed that Medicaid was in fact billed for students in our sample whose parent/guardian had given consent to bill.

- 22 of 22 students' files contained the billing consent form
- 21 of 22 students (95.5%) with active IEP's had a valid date of consent and were correctly marked in the EasyIEP system
 - o The one (1) IEP without a date of consent in the system had private insurance
- 20 of 21 families who had Medicaid coverage consented to RCPS billing for services
- Only 5 of 21 students with Medicaid received covered services such as occupational, physical, and speech therapy
- RCPS had billed Medicaid for covered services provided to 4 of the 5 eligible students. The fifth student was not provided any covered services until February 28, 2017, which were pending billing at the time of our audit fieldwork (March 17, 2017)

End of Objective 3

Objective 4: Futures Recommendations

Audit Objective:

Have recommendations from the Futures Education consultant been formally evaluated and implemented as appropriate?

Yes with Exceptions

Overview:

In February 2013, Futures Education, a special education consulting firm hired by RCPS, provided 16 recommendations to RCPS to help with continuity and consistency of practices, programs, services and operations from school to school, level to level, and throughout the Division. The Director of Special Education present at the time of the Futures review retired at the end of the 2016 school year. Working with the current Director, we reviewed the changes implemented in response to each recommendation.

Futures Education Recommendations Successfully Implemented

Special Education Coordinators

The Special Education Department redeployed the two (2) high school department chair positions to become Special Education Coordinators as recommended by Futures Education. As a result, RCPS currently maintains six (6) Special Education Coordinator positions who report to the Director of Special Education; one (1) for each high school, one (1) for middle school, two (2) for elementary schools, and one (1) for preschool.

Teaching Assistant Roles/Responsibilities

Futures Education recommended that RCPS review and clearly define the role and responsibilities of teacher assistants to enhance their utilization and enable them to function more independently without requiring the continuous direct supervision of a certified teacher.

We reviewed the Special Education Instructional Assistant job description, which was last revised in June 2015. The job description clearly defines a multitude of essential tasks and evidences enhanced utilization of teacher assistants functioning more independently. Some of the more functional tasks include:

- a. Provide individual and small group instruction; conduct learning exercises

- b. Prepare instructional materials
- c. Read to students
- d. Help plan daily and long-range lessons and classroom activities
- e. Assist students with reading, spelling, and handwriting skills
- f. Help to maintain order in the classroom

Special Education Instructional Assistants are required to have completed either a minimum of two (2) years of college or successful completion of the ParaPro Assessment.

The ParaPro Assessment is a general aptitude test required in many states for paraprofessional certification. It measures skills and knowledge in reading, writing, and math possessed by prospective and practicing paraprofessionals. It also measures their ability to apply those skills and knowledge when assisting in classroom instruction. This meets the requirements of highly qualified paraprofessionals established by the VDOE, and the federally mandated Every Student Succeeds Act (formerly known as the No Child Left Behind Act).

All Special Education Instructional Assistants receive the half-day “Nonviolent Crisis Intervention” CPI training on an annual basis, which is monitored and tracked by the department. RCPS has twelve (12) trainers certified to train on this course, and the training is offered frequently throughout the year.

Special Education Instructional Assistants working with autism students complete a one-time online autism training provided by the Autism Center for Excellence at Virginia Commonwealth University (VCU). RCPS has created a two (2) day training based on this course with modifications to fit the needs of the Division. Multiple RCPS personnel are designated to perform this training and all Special Education Instructional Assistants will be required to complete the course starting with the 2017/18 school year.

Special Education Instructional Assistants may also receive student-specific training from department teachers and/or the Behavior Specialist as needed. The Special Education Instructional Assistants are also invited to participate in various trainings offered in the buildings in which they work.

The responsibilities outlined in the Special Education Instructional Assistant job description, coupled with the comprehensive training program, evidences enhanced utilization of assistants to function more independently.

Staff Assigned to Alternative Placements

Futures Education suggested the Division redeploy two (2) full-time professional central office staff members assigned to Alternative Placements, as well as Transition and Behavior Specialists.

Three (3) Behavior Specialists were re-assigned to the Regional Program, and the current job description does not include any reference to Alternative Placements. Fiscal Year 2016-2017 Position Control Listings show that there are no longer Transition Specialists assigned to Special Education. The Director confirmed that those job responsibilities were transferred to the Special Education Coordinators.

The Lead Alternative Services Specialist and the teacher with a designation of IEP Case Manager for Students in Alternative Settings both coordinate services for RCPS students enrolled in private day and residential schools. Both have significant responsibility for Alternative Placements, each person supporting approximately 36 Alternative Placement students. Additionally, both serve as members of a Family Assessment and Planning Team (FAPT) that develops plans of care for at-risk youth under the Children's Services Act (CSA).

IEP Procedures

Futures Education recommended that RCPS develop a differentiated scale for allocating direct instructional time to special education students. A student in a co-taught or push-in setting may only need a few minutes of direct assistance from the teacher rather than having the teacher assigned exclusively to him or her for the full class period.

Procedures for establishing service times for co-taught and push-in students have been standardized and communicated in writing to special education staff. Each staff member receives a printed copy of the Special Education Teacher Handbook prior to the start of each school year, and is instructed to read and become familiar with the content. Section 3 "Writing and Procedures for IEP's" details steps that should be followed when writing IEP's, and outlines procedures for customizing special education services, as well as the hours/minutes per week for each service. Section 3 of the Special Education Teacher Handbook is also used to train special education teachers new to the Division.

Related Services

Futures Education noted that the provision of related services (i.e.; occupational, physical, and speech language therapy) in separate classes should be integrated into the curriculum and the whole class. This means that the service providers would provide extended services to all students as an integral component of the class or program.

To the extent possible, the Special Education Department integrates related services in specialized programs into the curriculum and the whole class. The Occupational Therapy (OT) / Physical Therapy (PT) model has always been to "push-in," which means services are delivered to special education students within the normal classroom setting. Prior to the 2016-2017 school year, the RCPS staff received training on the provision of Speech/Language services as a related service. The need for a related service is determined by the IEP team, rather than by

the student meeting eligibility criteria. These services are provided in a “push-in” setting whenever possible, just as they are when Speech/Language services are provided as a result of eligibility.

Section 11 – “Related Services” of the *Special Education Teacher Handbook* supports integration of related services into the curriculum, noting centrally administered services and collaboration among therapists, teachers, students, and other team members. Services are provided to allow students to progress in the least restrictive environment and participate, to the greatest extent possible, with students without disabilities. Best practice is to emphasize maximizing time the student participates in academic instruction during the school day, and delivering service in the child’s most natural setting while they are performing the activity. RCPS’s current approach allows for students to practice strategies and skills in daily routines and for carryover of techniques by staff members even when a therapist is not present, thus encouraging a team approach.

Response to Intervention (Rtl)

As recommended by Futures, a robust response to intervention process has been implemented and improvements are being monitored, although in a decentralized fashion. The Division tracks data at each school site due to the fluid nature of students moving into and out of Rtl throughout each school year. Its Rtl program is based on Virginia’s “Response to Intervention” Initiative, and focuses on providing more effective instruction by encouraging early intervention for students experiencing difficulty learning new skills.

The Rtl program has been implemented as intended, and follows methods that have been shown to be effective through practice and research. The Division performs universal screening, monitors student progress, and utilizes tiered interventions. RCPS’s program offers interventions provided by the general education teacher, such as additional instruction or small group instruction, and then systematically evaluates the child’s response. Other trained personnel in the school also provide interventions as supplemental instruction. The Rtl program focuses on early identification of potential learning problems and additional support that hopefully corrects problems before they evolve into issues requiring more intensive services.

Training has been ramped up over the past three (3) years with all elementary and middle school staff receiving Rtl training during professional development.

Regional Program Classes

Futures Education recommended that RCPS establish two (2) to four (4) regional classes for students with severe emotional disturbance and other disability categories where significant behavior interventions are required. They noted that this issue was identified as critical by principals and other professional staff, and was particularly evident at the elementary level.

We reviewed the Roanoke Valley Regional Board class list to determine if it includes at least two (2) classes for students with severe emotional disturbance and other disability categories requiring significant behavior interventions, and noted the following:

- Two (2) classes for elementary students (one for K-2 and one for 3-5)
- One (1) class for middle school students
- Two (2) classes for high school students

The class list also includes eleven (11) classes for students with autism:

- Seven (7) classes for elementary students (2 for Pre-K only, 3 for K-2 and 2 for 3-5)
- Two (2) classes for middle school students
- Two (2) classes for high school students

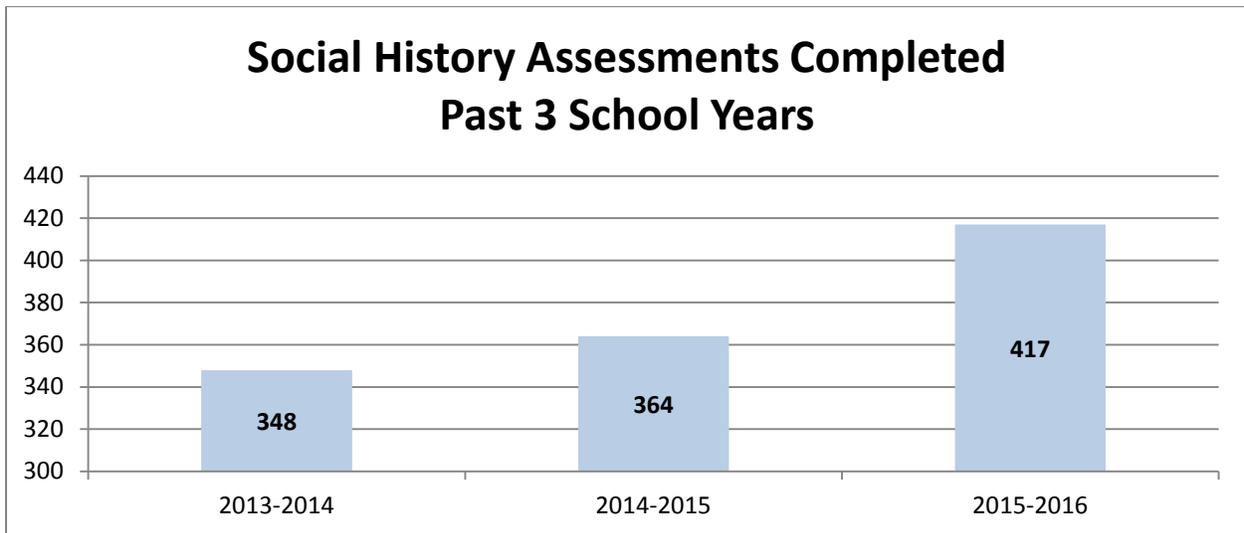
Futures Education Recommendations Not Implemented but Alternative Actions Taken

Staffing Levels and Psychologist Intern

Futures Education recommended that the Special Education Department redeploy/convert school social worker positions to a newly defined role with direct student service or as school psychologists. They recommended RCPS invest less time in documenting social histories of special education students and use the time saved to provide more direct services. Futures suggested revising the responsibilities assigned to social workers, behavioral specialists and counselors in order to boost capacity for providing psychological services. This would more closely align to the National Association of School Psychologists (NASP) recommendation of 1 school psychologist per 1,000 students and would greatly enhance the role of the school psychologist in the Division providing enhanced direct services to students and a more consistent presence in each school. They also suggested adding an internship for psychology services.

The Special Education Department revised the Social History Assessment form in March 2016, reducing the document from 11 pages to 3. The Lead Social Worker indicated that the changes have reduced the time required to complete social histories. School social workers perform more student assessments now than they have in the past and assist with checklists, which are a component of student testing.

The chart below illustrates the number of Social History Assessments completed over the past three (3) school years, based on data tracked and provided by the Lead Social Worker:



The Lead Social Worker also tracks data which shows the volume of counseling increasing by 85% for two (2) of the social workers with a corresponding 74% decrease in assessments. This indicates a distinct shifting from performing in-depth social histories on special education students to counseling students and families.

RCPS has added 2.6 full-time equivalents (FTE) in psychology, as well as an intern. The Division currently has five (5) social workers, the same as in 2013. However, the administration has not formally evaluated how the roles of social workers and psychologists differ and what the implications might be of changing the staffing mix. The responsibilities assigned to psychologists and social workers in the Division’s job descriptions have not substantively changed.

While school psychologist staffing levels have increased each year since the Futures report, they still do not meet specified benchmarks established by industry standards. The NASP currently recommends a ratio of one (1) school psychologist to every 500-700 students. As noted in the chart below, RCPS’s current ratio is 1:1,291:

	FY 13	FY 14	FY 15	FY 16	FY 17
School Psychologists (FTEs)	8.0	8.8	9.2	9.6	10.6
Students	13,346	13,534	13,649	13,678	13,686
RCPS Students per School Psychologist	1,668	1,538	1,484	1,425	1,291
RCPS Ratio	1: 1,668	1: 1,538	1: 1,484	1: 1,425	1: 1,291

Even with the additional consideration of the two (2) social workers with primarily counseling duties, the ratio of school psychologists to RCPS students is 1:1,086 as illustrated by the following chart:

	FY 13	FY 14	FY 15	FY 16	FY 17
School Psychologists (FTEs)	10.0	10.8	11.2	11.6	12.6
Students	13,346	13,534	13,649	13,678	13,686
RCPS Students per School Psychologist	1,335	1,253	1,219	1,179	1,086
RCPS Ratio	1: 1,335	1: 1,253	1: 1,219	1: 1,179	1: 1,086

Eligibility and Exit Criteria

Futures Education suggested that RCPS redefine the eligibility and exit criteria for special education services so that normal developmental issues with speech, language, handwriting, self-care skills, etc., are addressed via specialists and trained assistants as part of the general education program.

While RCPS has not redefined these criteria, the Division has implemented a robust Response to Intervention (Rtl) program which focuses on providing more effective instruction by encouraging early intervention with students experiencing difficulty learning new skills. The expectation is that this will correct the issues and avoid referring students who would have traditionally been referred to the School Based Referral Team (SBRT) for evaluation. Normal developmental issues with speech, language, handwriting, self-care skills, etc., are addressed through the Rtl program.

The Director of Special Education stated that RCPS cannot revise eligibility and exit criteria set by the Virginia Department of Education (VDOE). The enhanced focus on the Rtl program is the best approach that the Division can take in response to this recommendation.

Criteria for Placement in Alternative Programs

Futures Education implied that it was commonly stated that the Noel C. Taylor Alternative Program does not accept students with disabilities. As a result, the consultant recommended RCPS clarify the parameters for placing students in Noel C. Taylor and Forest Park Academy, noting that there should not be a general exclusion of students with disabilities.

Noel C. Taylor is an alternative school for students with significant behavior issues that cannot be managed within the student’s home school. Forest Park Academy, on the other hand, is an alternative school for RCPS students that have dropped out or are in danger of leaving school.

Documented admissions criteria for the alternative schools do not currently exist. Admission to each school is granted via committee decision, and is usually based on a referral from the student's existing school. The referral forms for Noel C. Taylor and Forest Park academies both imply that students with disabilities are considered. Documentation regarding 504/IEP accommodations must be submitted with the referral for both programs, and the Forest Park academy referral form specifically asks if the student has an IEP. While there currently are no students with IEP's at Noel C. Taylor, there is a special education teacher assigned to Forest Park, and students with IEP's are able to receive services from that teacher.

Point Ratios

Futures Education recommended Certified Special Education teachers assigned to the central office to support and administer special education programs be included proportionately in the point ratio computation for the schools each one supports. Adding these individuals to the ratio would help ensure compliance with the required ratios while more accurately reflecting the actual number of staff employed to serve students in the Division.

Point ratios are similar to student teacher ratios, but students are assigned a point value based on the percentage of time on an IEP. Students with less than 50% of their time on an IEP (Level I) are 1 point and students with more than 50% of their time on an IEP (Level II) are 2 points. All students in the Regional Program are considered Level II students when computing student teacher ratios. Required student teacher ratios are higher for Level I students than for Level II students.

RCPS administration decided not to allocate time worked by special education teachers assigned to the central office, regardless of the work they completed for school-based teachers. Administrators feel the ratios / point values are an important gauge of teacher capacity and should only include school-based staff. All student-to-teacher ratios and point values for Level I and Level II special education students are in compliance with the Virginia Administrative Code, 8VAC20-81-340.

RCPS has revised its grade level allocations to change the distribution of students among teachers in the system. For Level I special education students:

- Primary schools use a "Building Averages" model that calculates student teacher ratios by building, and tracks caseload averages. The caseload averages are checked periodically throughout the year to ensure compliance with required ratios.
- Secondary schools use the "Case Manager Model" to track student teacher ratios. A special education teacher prepares the majority of the paperwork but has little to no direct responsibility for teaching students. As a result, the student count for all staff are added together and divided by the number of teachers to obtain the building average.

We reviewed student teacher ratios for Level I and Level II (Regional Program) special education students and noted that all are within the required ratios for the 2016-2017 school year, based on building averages.

Futures Education Recommendations Not Implemented

Special Education Coordinator Roles and Expectations

Futures Education suggested that the responsibilities of Coordinators should focus on:

- Teacher support
- Classroom involvement
- Instructional methodologies
- Teaching strategies
- Specialized instruction
- Consultation
- Collaboration with Principals
- Other specifically identified priorities set by the Director of Special Education to promote division-wide initiatives, enhanced programs and student progress

The job description for Special Education Coordinator was last revised in 2009, indicating that any changes to roles and responsibilities that arose out of the Futures report in 2013 were not formally incorporated into the job description. The essential tasks listed for the position relate to providing assistance, monitoring functions, and coordinating activities. There is no job description on file for the Preschool Special Education Coordinator.

Behavior Specialist Job Description

Futures Education recommended that the Behavior Specialist job position should be more coordinated with other intervention services and should be proactively involved in schools rather than utilized on an as-needed basis. They suggested that supervision of these positions should also be clarified.

While the Behavior Specialist has moved toward a much more instructional focus, the job description has not been revised to reflect this change. The RCPS Behavior Specialist job description (last updated in 2009) states the following in the Knowledge, Skills, and Abilities section:

“Work independently and is available on an “as-needed” basis to establish general objectives.”

Additionally, the current job description does not clarify supervision of the role.

Principal Involvement

Futures Education suggested that Principals should be encouraged to take an active role in the management and supervision of special education programs and services. With the redeployment of coordinators and the increased involvement of school based administrators, program management for special education can be less fragmented and reflect a Division-wide design.

Our review determined that RCPS Principals are involved in the special education process as follows:

- a. Included on the IEP team
- b. Make referrals as needed
- c. Perform teacher observations
- d. Perform staff evaluations

While principals may now have greater responsibility for managing special education processes, this is not reflected in the current job descriptions. The RCPS Elementary, Middle and High School Principals job descriptions were last updated in March of 2009, and the only reference to responsibilities for management and supervision of special education programs and services is one line under essential tasks that reads as follows:

“Coordinates services to students such as guidance, health, special education”

Furthermore, the current job descriptions on file for Middle and High School Principals include several references to another school division, as well as an incomplete “Knowledge, Skills and Abilities” section.

Program Descriptions

Clear, written program descriptions identifying the design, structure, services, and primary focus of all special education programs within the Division have not been developed as recommended by Futures. The Special Education Department maintains written program descriptions and/or referral forms for all programs except Multiple Disabilities (MD); however, they need to be updated.

*Additional Analysis by Auditor*Special Education Roles and Responsibilities

We evaluated the roles and responsibilities of the following special education positions and determined that there appears to be a balanced mix of direct and supporting services being provided:

- Director of Special Education
- Special Education Coordinator
- Psychologist
- Social Worker
- Behavior Specialist
- Lead Alternative Services Specialist
- Transition Specialist

Our review showed that each position has separate and distinct “general responsibilities.” The leadership tasks assigned to the Director of Special Education and the Special Education Coordinators are distinctive and not overlapping between positions.

The Psychologist job function considers the mental health of the student and includes functions such as administering, analyzing, and interpreting psychological and psycho-educational assessments. Psychological counseling is also one of the essential tasks assigned.

The Social Worker is also responsible for considering aspects of mental health but focuses more on prevention and intervention services in coordination with teachers and families. The responsibility for providing counseling services appears to be more extensive for social workers than psychologists.

The Behavior Specialist job function focuses on providing behavior management strategies for teachers, implementing programs to remediate behavior and social challenges for general and special education students, and collecting and analyzing behavioral data.

The Lead Alternative Services Specialist essential tasks specifically involve working with home school and alternative placement students, and include various CSA and FAPT responsibilities.

The “Transition Specialist” is no longer a separate position at RCPS.

Student to Teacher Ratios:

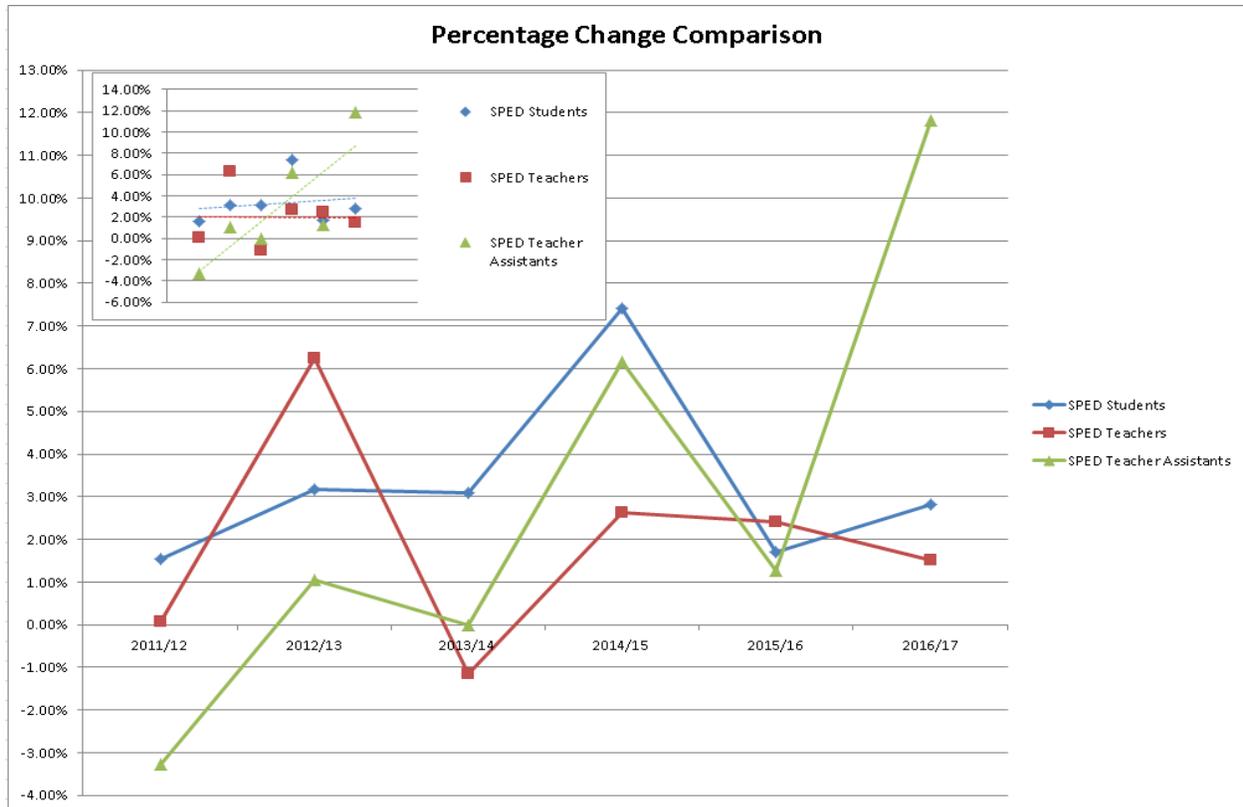
We reviewed student to teacher ratios from FY 2010-2011 through FY 2016-2017 to determine the impact, if any, of changes implemented after the 2013 Futures report. We used the number of special education students reported in the December 1 Special Education Child Counts posted on the VDOE website, divided by the special education teachers and assistants budgeted each fiscal year per Position Control Listings, as the basis for our comparisons.

As evidenced by the chart below, the number of special education students, teachers, and teacher assistants has generally trended up from FY 2010-2011 through FY 2016-2017. The lowest student to teacher ratio was in FY 2012-2013, the year Futures issued its report. The ratio has grown to a little over one (1) additional student per teacher. The ratio of students per assistant is essentially the same in FY17 as in FY13.

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
SPED Students	1,738	1,765	1,821	1,877	2,016	2,050	2,108
SPED Teacher FTE's	144	144	153	151	155	159	161
SPED Teacher Assistant FTE's	199	193	195	195	207	209	224
SPED Students per Teacher	12	12	12	12	13	13	13
SPED Students per Teacher Assistant	9	9	9	10	10	10	9

Based on 161 full time equivalent teachers budgeted in FY 2016-2017, the Division was able to provide instruction to 161 additional students with no increase in the number of personnel or associated personnel costs.

The teacher-to-assistant staffing mix also shifted from 44:56 in FY 2012-2013 to 42:58 in FY 2016-2017. The chart on the following page shows that percentage increase in assistants since 2013 has trended higher than the percentage increase in teachers:



RCPS has added one (1) student per teacher since the Futures report, while keeping the student-to-assistant ratio essentially level. This allows the Division to increase personnel costs at a slower rate than the rate of growth in state reimbursements that are based on average daily membership and December 1 Special Education Child Counts.

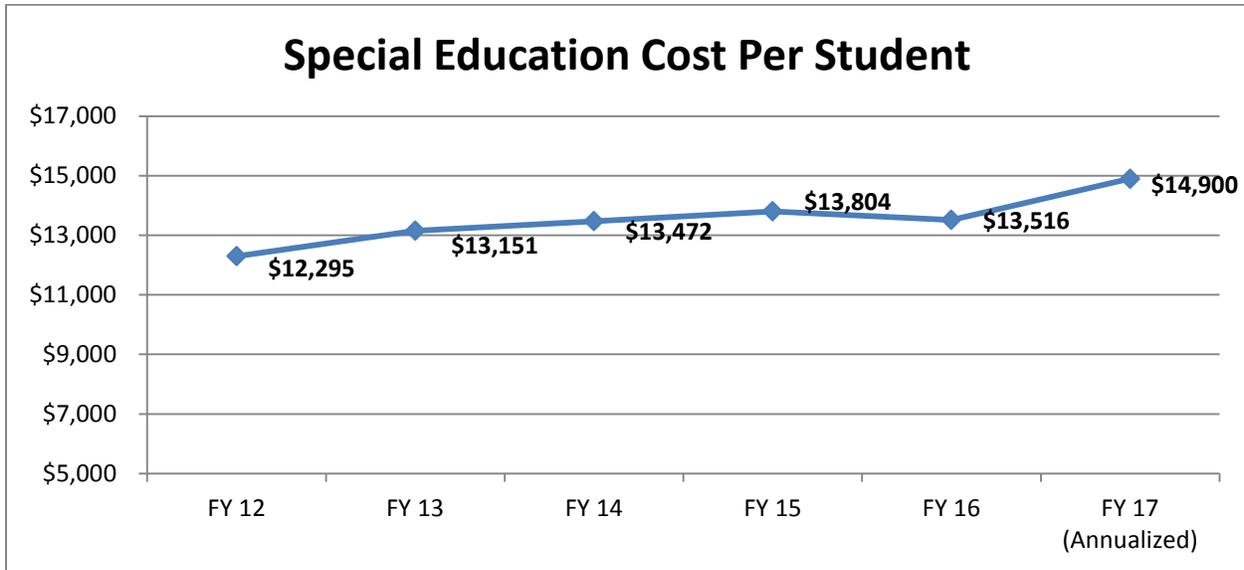
Costs per Student:

We calculated and reviewed RCPS special education costs per student for each fiscal year from FY 2011-2012 through FY 2016-2017 as one possible indication of efficiencies realized after the 2013 Futures report. The special education costs shown in the table on the following page were obtained from AptaFund General Ledger roll-up reports, and include payroll and operating expenditures for cost centers #120 (Special Education), #192 (Home Bound), #233 (Psychological Services) and #234 (Speech/Audiology). The number of special education students each year is based on the December 1 Special Education Child Count reported on the VDOE website.

Except for FY 2015-2016, special education costs, cost per student, and number of students have increased each year since FY 2011-2012, as illustrated by the chart on the following page:

	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17 (Annualized)
SPED Costs	\$21,700,404	\$23,947,298	\$25,287,844	\$27,829,742	\$27,707,600	\$31,408,739
SPED Students	1,765	1,821	1,877	2,016	2,050	2,108
SPED Cost per Student	\$ 12,295	\$ 13,151	\$ 13,472	\$ 13,804	\$ 13,516	\$ 14,900

The graph below shows the gradual increase in costs per student over the course of the past (5) five years:



End of Objective 4

SUMMARY OF MANAGEMENT ACTION PLANS

Management Action Plan – Principals Job Descriptions	
Revise the Elementary, Middle, and High School Principal job descriptions to include the current responsibilities of the position related to special education, remove incorrect geographic references, and complete the Knowledge, Skills, and Abilities section.	
Assigned To	Target Date
Douglas Martin	08/03/2017

Management Action Plan - School Psychologist and Social Worker Roles	
The roles of School Social Workers and School Psychologists will be clarified, as evidenced by updated job descriptions, to include an expected staffing level range.	
Assigned To	Target Date
Jacque Banks, Director of Special Education	02/03/2018

Management Action Plan - Special Education Coordinator Job Descriptions	
Revise the Special Education Coordinator Job Description and create a Preschool Special Education Coordinator Job Description that includes the current responsibilities of the position related to instructional support, as well as compliance.	
Assigned To	Target Date
Jacque Banks, Director of Special Education	08/03/2017

Management Action Plan - Behavior Specialist Job Description	
Revise the Behavior Specialist Job Description to include current proactive involvement in schools and the skills required to coordinate and implement services with other school division staff and private providers. Supervision of the Behavior Specialist will be stated in the revised description.	
Assigned To	Target Date
Jacque Banks, Director of Special Education	08/03/2017

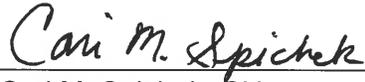
Management Action Plan - Special Education Program Descriptions	
<p>A written description of each special education program offered through the RCPS Special Education Department will be posted on the district website in abbreviated format and available in their entirety upon request.</p>	
Assigned To	Target Date
Jacque Banks, Director of Special Education	11/03/2017

Management Action Plan - Contractor Reimbursable Costs	
<p>RCPS Special Education Director will work with Amy Edwards, VDOE Medicaid Specialist, to establish specific parameters for including third party contractor costs for Medicaid reimbursement in the Annual Cost Report. A written guidance document will be developed and maintained on file with the Medicaid secretary in the Special Education Department. If the guidance indicates that the amount of work required to include the costs does not outweigh the estimated reimbursement amount to be received, the Special Education Director will meet with third party contractors to create a process for segregating invoices. This will be evidenced by a written process, shared with all third party contractors and appropriate division fiscal staff, and maintained on file with the Medicaid secretary in the Special Education Department. Meeting dates and attendance logs will be on file to confirm discussion and participation of all appropriate parties. Final evidence for this plan will be inclusion of the costs in the 2017-2018 Annual Cost Report, pending decision that the workload to include the costs doesn't outweigh the estimated reimbursement amount.</p>	
Assigned To	Target Date
Jacque Banks, Director of Special Education	05/03/2018

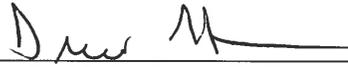
End of Summary of Management Action Plans

ACKNOWLEDGEMENTS

We would like to thank the Special Education Department, specifically Jacque Banks, Director of Special Education, for her assistance and cooperation throughout this audit. We would also like to thank Tanya Rogers, Special Education Secretary/Medicaid Coordinator, and Tammy Price, Lead Therapy Specialist and Lead for EasyIEP for their time and input.



Cari M. Spichek, CIA
Senior Auditor



Drew Harmon, CPA, CIA
Municipal Auditor