



Internal Audit Communication

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TO: Colleen Cyrus, Executive Director of Special Education (FY2017)
Jennifer Lawrence, Executive Director of Special Education (FY2018)
Heidi Dettman, Executive Director of Curriculum
Lori Hoadley, General Counsel

FROM: Roman Gray, Internal Auditor

DATE: June 9, 2017

SUBJECT: Internal Control Report: Special Education Provider Accountability

In May 2017, during the course of an inquiry performed by the Legal department, it came to the attention of Internal Audit that existing procedures in the Special Education program may not adequately reduce the risk of undesirable activity regarding services provided for students by Special Education staff. This report addresses that risk, and provides recommendations for improvement.

CONDITION

The current process whereby Special Education providers conduct their duties involves a reporting method that is primarily under the “honor system”. Individual Education Plans (IEP’s) are developed for students as determined by various factors. Once created, the IEP prescribes certain individual and group teaching activities that are to be carried out by the Special Education department separately from the regular classroom. Providers are responsible for self-reporting the IEP minutes that they provide to students, and school principals and other teachers are not involved in the planning or reporting of these services. It was noted during this inquiry that when teachers were interviewed regarding their knowledge of student IEP’s, they responded with a lack of clarity concerning the schedule and regularity with which students were removed from class for the performance of their IEP’s.

CRITERIA

The Individual Education Plan is an important tool for the Special Education department for providing services to students. If the IEP is not carried out as planned, corrective action may be required, to compensate students for omitted services. Failure of a Special Education provider to provide required services to students – if undetected or uncorrected – would have negative repercussions to both the student and the District.

Further, the location and custody of students should be reasonably managed at all times; however, the current system for dismissing a student for IEP purposes allows a student to leave class and self-report to their IEP provider. During this inquiry, we found that a Special Education provider was not providing services according to the IEP for certain students, creating a risk of students being unaccounted for upon being dismissed from their classrooms, and unbeknownst to their teachers.

CAUSE

The risk of undesirable activity is increased due to lack of good internal control procedures over the performance of Special Education provider duties. A procedure for documentation and review of the

performance of IEP minutes does not exist. There should also be a protocol facilitating the smooth and controlled transfer of custody of students to and from the Special Education program.

CONSEQUENCE

The following risks were identified during the course of this inquiry, as a result of the conditions noted:

1. The student, the District's first priority, may not receive needed attention or instruction if IEP minutes are not provided to meet the student's assessed needs.
2. Failure to perform or properly document the performance of Special Education services places the District at risk of being required to reimburse Medicaid or other funds awarded for providing the services.
3. Failure to maintain adequate control over students' whereabouts allows for potentially negative scenarios that would be very undesirable to the District.
4. The failure of a Special Education provider to perform their duties presents the risk of employee theft of time, or of the employee performing duties other than those properly assigned.

CORRECTION

Recommendations for improvement are as follows:

1. It is recommended that a system be developed whereby a strong chain of custody is developed for the supervision of students that are served by the Special Education department.

For example:

- a. Upon determining that a student needs to be provided with an IEP, an hourly schedule for both individual and group session IEP minutes is created for that student, and provided to the student's other teachers. This schedule could be used to authorize the student's dismissal from class for IEP purposes, manage the student's whereabouts, and assign the responsibility for custody of that student at a given time. It would also create the reasonable expectation for the student's other teachers that the student will be attending IEP sessions, which would be a mechanism to motivate the Special Education provider to fulfill that student's IEP plan.
- b. The student's ID badge could be utilized to scan the student in and out of IEP sessions, utilizing equipment and software that would track the time and duration of the sessions, creating a log that accounts for the activities of the Special Education teacher, and the custody of the student.

Note: Considering that the goal of education is to teach students to be independent, the design and implementation of improved procedures may be different at the elementary, middle, and high school levels.

2. It is recommended that a process be created where supervisors in the Special Education program periodically review the work, logs and documentation of Special Education staff for completeness, accuracy, and appropriateness. Examples of such review would be:
 - a. Surprise audits
 - b. A procedure where Special Education teachers provide regular IEP minute reports to their supervisor. Supervisors should be required to initial or otherwise indicate that they have reviewed each report, and maintain documentation in the event of an audit.
 - c. Supervisor log-on to the software program that tracks IEP minutes, for review.

RESPONSE

The department is not required to implement the above recommendations, and has the latitude to fashion its own response to the internal audit findings. We encourage the department to respond in the most efficient and effective manner to address the risks identified.

Please provide a formal response within 30 days of receiving this report. If you have any questions or concerns, please feel free to contact me.



To: Roman Gray, CIA, CFE
Heidi Dettman, Executive Director of Curriculum
Lori Hoadley, General Counsel

From: Jennifer Lawrence, Executive Director of Special Education

cc: Kathleen Kreller, Director of Special Education
Daniel Holder, Director of Special Education

Date: August 1, 2017

Re: Internal Audit Communication Response

In response to the audit conducted in May 2017 as well as the suggested corrective solutions, the Special Education Department will commit to the following:

1. Procedures to transfer custody of student's served by Special Education staff will be created, reviewed and enforced.
 - a. Student schedules will be created by case managers and shared amongst school staff to ensure all parties are aware of the student's individual needs as they relate to service minutes. In addition, if a student's published schedule is changed to accommodate a service provider's schedule, the service provider will provide written notification to the Special Education Administrator supervising the building in which the student is located. The notification of change in schedule will be received no later than two school days before the imposed change. The Special Education Administrator will notify the staff involved and create and distribute an amended schedule to the staff member affected.
 - b. For elementary students: Student's that need to transfer to a separate location to receive IEP services will be escorted by the service provider to the transfer location, and escorted back to the general setting.
 - c. For secondary students: Student's that need to transfer to a separate location to receive IEP services will be issued release and return passes that include the child's name, location, date and time.
 - d. Special Education Administrator's will monitor the enforcement of this procedure.
2. Service provider work logs and documented services:
 - a. Itinerant service providers will maintain a work log that includes: service minute schedule, student identification number, date of service, time/duration of service, delivery setting, detailed description of the service rendered, goal/objective statement identification, and outcome of the session.
 - b. This log is currently being discussed in terms of where it will be housed. We may be able to record this information in PowerSchool; however, we may choose to use Google Docs and create a form to submit at the conclusion of each session with a student. PowerSchool's limitation is an "at a glance" report that Special Education Administrators as well as District Administration could monitor in real time.