Corrective Action Plan Follow-up Review: Special Education Audit

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Final Follow-up Report

Audit Plan Code: 22-17

Management implemented a corrective action plan (CAP) with six (6) activities to address the original report's findings and recommendations. As such, this report represents the close-out of the CAP.

Contents

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Corrective Action Plan (CAP) Follow-Up Review

Abbreviations

ARD	Admission, Review, and Dismissal
CAP	Corrective Action Plan
COVID-19	Coronavirus Disease 2019
EPISD	El Paso Independent School District
eSped	Software program utilized by the Special Education Department
FIE	Full and Individual Evaluation
Frontline	Enterprise Resource Planning software utilized by the District
IEP	Individualized Education Program
IIA	Institute of Internal Auditors
PEIMS	Public Education Information Management System
PLC	Professional Learning Communities
PWN	Prior Written Notice
SLP	Speech-Language Pathologist
SPED	Special Education Department
TEA	Texas Education Agency

CAP Follow-up Report

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Background

The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing, Performance Standard 2500 - Monitoring Progress, require we "…establish and maintain a system to monitor the disposition of results communicated to management." Internal Audit has established the Corrective Action Plan (CAP) process to meet this requirement. The process includes monitoring and reporting whether management has implemented corrective actions to address audit findings, observations, and recommendations.

Internal Audit issued the Special Education Audit Report to District management and administration on July 1, 2021. We performed the audit as part of the Board approved 2020-2021 Internal Audit Plan.

The objectives of the audit were to determine whether:

- Invitations to an Admission, Review, and Dismissal (ARD) were sent out to parents within the mandated time frame,
- Required individuals attended the ARD meetings,
- The ARD meetings were conducted within the mandated time frame,
- Individualized Education Program (IEP) services as determined by the ARD committee were provided and,
- Students' instructional setting code agreed to their schedule.

The scope of the audit was students coded as receiving self-contained special education services from March to December 2020.

Our audit found instances where students had no documentation as evidence they received services or the documentation had discrepancies in the quantity and frequency as defined in the student's IEP. We identified instances where the student's instructional setting code did not agree to the student's schedule. We also identified errors in the ARD process for the following areas: required timelines for annual ARDs, parent notifications, FIEs, and documentation to support absences for required ARD committee members.

The original audit report included six (6) findings and six (6) recommendations. For reference, a summary of the original audit report findings is provided in **Exhibit A.** District management and administration agreed with our recommendations and developed a corrective action plan (CAP) with six (6) activities.

Objective and Scope

The objective and scope of this follow-up review was to determine whether management implemented the six (6) CAP activities or took other actions to address the six (6) findings and six (6) recommendations outlined in the Special Education Audit Report.

Methodology

To achieve our follow-up review objective, we:

- Held meetings and communicated with persons responsible for carrying out the CAP activities.
- Reviewed supporting documentation maintained by management as evidence of completion of the CAP activities provided to Internal Audit.

Inherent Limitations

This was a limited scope follow-up review covering only the actions taken by administration to address the original audit findings and recommendations stated in the Objective and Scope section of this report. No representations of assurance are made to other areas or periods not covered by this follow-up review.

Summary of Results

CAP Activities	Implemented	Overall CAP Status
6	6	Closed

Management implemented a corrective action plan with six (6) activities to address the six (6) findings and six (6) recommendations in the original audit report. This report represents the close-out of the corrective action plan.

CAP Activities and Action Taken

The original recommendations, the person(s) responsible, and the status of the CAP activities are outlined below:

Activity 1
Implemented

1.1 "Develop steps to consider compensatory services for ARDC to consider the needs for compensatory services."
1.2 "Training for campus administrators, related service providers, and educational diagnosticians on Mitigation and Compensatory Services."
1.3 "Memo sent to all administrators, educational diagnosticians, SLPs and all related service staff to address at the students' ARD meeting any compensatory and/or mitigating services necessary due to students not accessing or receiving services during the COVID 19 pandemic."
1.4 "Related service staff/SLPs will conduct a (100%) student file review of all students receiving related services (by campus) to compare IEP frequency and duration to service delivery logs documented and parent contact logs in eSped for the time period of the 4th 9 weeks 2020-2021 and the 2021-2022 school year."
1.5 "An ARD meeting will be scheduled to discuss required compensatory services. An ARD will be held within the first 6 weeks of the 2021/2022 school year for students with errors in the audit findings."

Persons Responsible: Director of Special Education and Assistant Superintendent of Special Education and Special Services

Action Taken: The Special Education department developed procedures to guide ARD committees when determining if a student might need compensatory and/or mitigating services. They also held training for all administrators, educational diagnosticians, SLPs, and all related service staff to address when a student might need compensatory and/or mitigating services. Campuses held ARD meetings for students who had been identified through the audit and determined whether mitigating and/or compensatory services were needed.

In addition, related service staff and SLPs conducted a review of students receiving related services to compare IEP frequency and duration to documented service delivery logs.

Activity 2
Implemented

To address a catastrophic event:

2.1 "Follow district guidelines regarding instructional method for IEP implementation (EPISD@Home)."

2.2 "Implement Individual Continuity Plan for each student served in special education that will be in place if in-person instruction is interrupted for more than 10 school days."

2.3 "Follow TEA guidance for the requirements of timelines for Annual ARDS, parent notice, FIE, accommodations and PWN followed through with parent log documentation in eSped."

2.4 "Follow district special education operating procedures and include steps to follow when in-person instruction is suspended and parents are unable to be contacted."

2.5 "Follow district special education guidelines for virtual distribution of accommodations."

2.6 "Upload progress monitoring documents to include parent communication logs and service delivery logs into ESPED. Develop internal written procedures for when IEP services cannot be provided remotely, as well as procedures for scheduling remote sessions and when to count student absent for purpose of not having to makeup services."

Persons Responsible: Director of Special Education, Director of Curriculum and Instruction for Special Education and Special Services, Director of Special Education Operations and Compliance and Assistant Superintendent of Special Education and Special Services

Action Taken: The Special Education Department developed written procedures to address when IEP services cannot be provided remotely, as well as procedures for scheduling remote sessions and when to count students absent for the purpose of not having to make up services. They developed procedures for sending out IEP progress reports to parents/guardians, distributing accommodations electronically, and uploading service delivery logs into eSped. They also revised the wording in the Prior Written Notice (PWN) letters to be sent to parents/guardians.

Activity 3
Implemented

3.1 Develop a "Memo and training for Campus self-audit procedures."

3.2 "Campus team (admin, diagnostician, speech-language pathologist) will conduct annually self-audits of 10 student files every 9 weeks to review the following: Annual ARD held within timelines, reevaluation within timelines, PWN is archived, Notice of ARD was sent 5 days prior to ARD unless parent waived in writing, with Notice of ARD still obtained and uploaded into eSped, all required members of the ARDC were present unless excusal form used (IF the parent consents in writing AND the member submits, in writing, to the parent and the ARD committee, input into the development of the IEP prior to the meeting), accommodations listed in IEP and documentation of receipt of accommodations by teachers is archived, deliberation include discussion of compensatory services for annuals held after August 2, 2021."

Persons Responsible: Director of Special Education, Director of Curriculum and Instruction for Special Education and Special Services, Director of Special

Education Operations and Compliance and Assistant Superintendent of Special Education and Special Services

Action Taken: A memo was sent to all campuses on August 12, 2021, discussing upcoming training for various topics including campus self-audits. Training was held for campus special education teams on various topics including self-audits on various dates. Campuses were instructed to complete a self-audit at the end of each nine weeks period. Copies of the campus self-audits were provided.

Activity 4
Implemented

4.1 "Written procedures will be developed for the instructional setting code calculation."
4.2 "Annual focus training will be held for each campus team (Admin, SPED Coach, Diag. SLP) on the instructional setting codes in collation to the schedule of services."
4.3 "Each campus will have a continuous 10% audit of special education students with a current IEP by Special Education Department."

Person Responsible: Director of Special Education Operations and Compliance

Action Taken: The Special Education Department updated the "Procedures for Calculating PEIMS Instructional Setting using eSPED in Schoology," in the EPISD: Special Education Processes and Support Materials section.

A memo was sent to principals, diagnosticians, and speech therapists on August 12, 2021 informing them of a schedule starting beginning August 23, 2021 through September 24, 2021 to perform campus PEIMS data validation reviews and training of instructional setting codes and campus self-audits. An agenda and sign-in sheets were provided. Training was also provided on October 4, 2021 to Diagnosticians on 10% campus self-audit. A sign-in sheet was provided for the aforementioned training. Copies of the campus self-audits were provided.

Activity 5
Implemented

5.1 "PLC Training will be held; Instructional Setting Codes, Self Audit program procedures, and Transfer student intake and input of PEIMS reportable dates."
5.2 "Training will be held for new employees (diagnosticians/related service personnel) on Instructional Setting Codes, Self Audit program procedures, and Transfer student intake and input of PEIM reportable dates."

Persons Responsible: Director of Special Education and Director of Special Education Operations and Compliance

Action Taken: The Special Education Department updated the "Procedures for Calculating PEIMS Instructional Setting using eSPED in Schoology," in the EPISD: Special Education Processes and Support Materials section.

A memo was sent to principals, diagnosticians, and speech therapists on August 12, 2021 informing them of a schedule starting beginning August 23, 2021 through September 24, 2021 to perform campus PEIMS data validation reviews and training of instructional setting codes and campus self-audits. An agenda and sign-in sheets were provided for the training for new employees.

Training also provided on October 4, 2021, to Diagnosticians on the 10% campus self-audit, transfer agreement process, and the REED/Evaluation Process. Training was also provided to new employees on various dates.

Activity 6
Implemented

"PEIMS corrections will be made to reflect correct date for 3 identified students received special education services."

Persons Responsible: Director of Special Education and Director of Special Education Operations and Compliance

Action Taken: The Special Education Department corrected the PEIMS code for the three (3) identified students.

Exhibit A – Summary of Original Audit Results

Finding	Summary Finding
1	We found 18 out of 40 (45%) students tested had no documentation as evidence the student received services or the documentation had discrepancies in the quantity and frequency as defined in the student's individualized education program (IEP) as developed by the Admission, Review, and Dismissal (ARD) committee. Of those 18 students, seven (7) did not have service logs to support they had received any type of related service. For the remaining 11 students, we found discrepancies in the quantity and frequency of services rendered to what was in the student's IEP.
2	We found instances where components of the ARD committee meeting process and Full and Individual Evaluations (FIE) did not occur according to federal and state guidelines. According to TEA, even though LEAs had some flexibility during the COVID-19 pandemic, they were still required to meet legally established requirements and timelines "to the extent possible." If timelines could not be met, LEAs were required to document all reasonable efforts made in the student's folder.
3	We found 37 of 40 (92.5%) students had errors in the documentation of accommodations distribution as follows: • Accommodations for three (3) students were not distributed immediately after the ARD meeting to teachers and other service providers who are responsible for implementing the student's IEP, • The remaining 34 students had no documentation to support IEP accommodations were provided at all to teachers and other service providers who are responsible for implementing the student's IEP.
4	We found 9 of 40 (22.5%) students had an inaccurate instructional setting code. The instructional setting code did not agree to the percentage of the instructional day that the student received special education and related services per their schedule in their IEP.
5	We found no documented evidence of Prior Written Notice (PWN) in 5 of 15 applicable instances when there was a change in the student's IEP. Of the five (5), four (4) occurred when the students' IEP was amended during the COVID-19 Pandemic. If parents do not receive a PWN, there is a risk parents are not up to date on what actions the District is taking and not taking regarding their child.
6	Three students that transferred into the District, from our sample of 40 students, had an effective date in Frontline Special Education & Interventions V3 (Frontline) for special education services did not agree to the services start date documented in their Transfer Student – Agreement to Implement Form. An inaccurate PEIMS reportable date for special education services may result in over/under funding for the District.

The complete original audit report with recommendations is available on the EPISD website.

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