



Longwood Central School District

Review of Special Education Services

For the 2024-2025 School Year



June 2025

The Board of Education
Longwood Central School District
35 Yaphank Middle Island Road
Middle Island, New York 11953



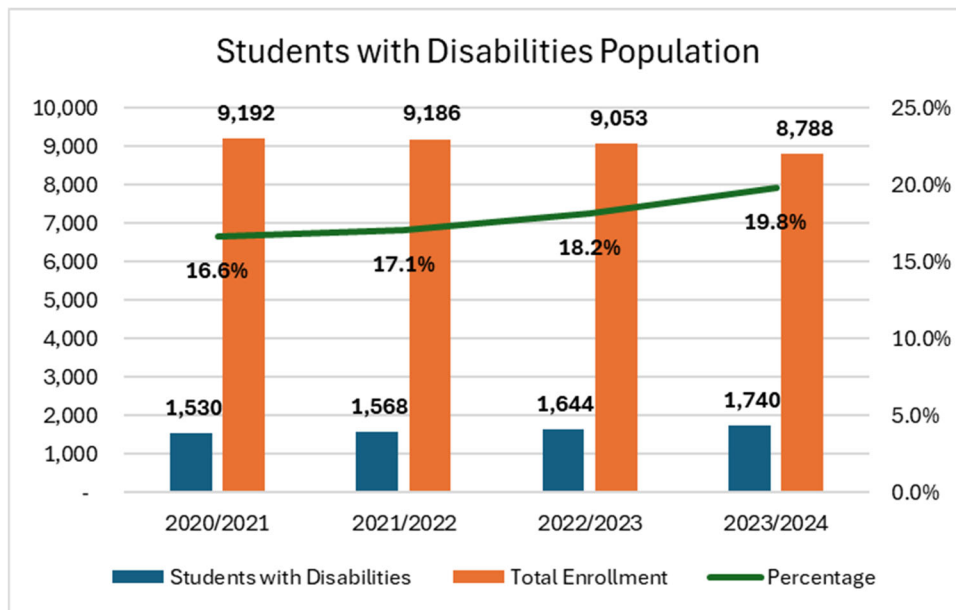
Board of Education:

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

BACKGROUND:

A key issue affecting school districts has been the continued increase in the number of students requiring special education services. This rise in special education enrollment has made it more difficult for district officials to track and ensure that students receive the correct services. Federal legislation mandates the provision of appropriate services in accordance with a student's individualized education program ("IEP") and maintenance of effort requiring districts to use their resources as efficiently as possible to ensure compliance.

The District has seen an increase in students requiring special education services as shown below:



Each public-school child who receives special education and related services must have an IEP specifically tailored to the student. The IEP process creates an opportunity for teachers, parents, school administrators, related services personnel, and students (when appropriate) to work together to improve educational results for children with disabilities. An IEP provides tailored support to ensure a child receives the right resources, modifications, and services based on their individual needs; helps a child participate in academic settings alongside peers to the maximum amount possible; includes specific, measurable objectives to track a child's progress in areas where they may face challenges; and ensures the child's legal rights are protected under the Individuals with Disabilities Education Act ("IDEA"), which mandates that children with disabilities have access to a Free Appropriate Public Education ("FAPE").

As part of the District's risk assessment performed during the 2023-2024 school year, we recommended a review of special education services due to this area's higher level of inherent risk driven by significant expenditures and the numerous state and federal compliance requirements.

PURPOSE & SCOPE:

The purpose of our audit was to determine if the internal controls within the Special Education department are adequate to ensure that the District is in compliance with applicable provisions of the Education Laws, and the Commissioner's rules and regulations relating to students referred for special educational services. Specifically, our review assessed whether students IEPs are being executed correctly and in compliance with applicable regulations, ensuring the proper evaluations and referrals are made and documented, student progress is being tracked, and records supporting services provided are maintained appropriately.

To perform our review, we met with the staff of the District's Special Education Department to gain an understanding of the control processes for identifying, referring, and tracking special education services provided within the District. A total of 60 student files were selected, focusing on students who receive special education and related services within the District. For each selected file, we examined various aspects of the special education process, including:

- Whether the student was referred to the Committee on Special Education ("CSE") for evaluation of eligibility for special education services, and if parents were notified of the referral.
- The completeness of the evaluation process, which included psychological and educational assessments, physical examinations, social history and parental information, and classroom observations.
- The timeliness of the evaluation process, ensuring that it was completed within 60 days from receipt of the consent form, followed by a meeting with the CSE to review the results.
- For students identified as having a disability, whether an IEP was created and implemented by the start of the school year or within 30 days for newly identified students.
- Whether the IEP contained all required components, including the student's disability, specific goals, evaluation criteria, schedules, modifications to the regular education curriculum, and the services being provided.

- The delivery of services according to the IEP, evidenced by daily attendance records and monthly Related Service Attendance (“RSA”) forms. Additionally, we verified that the District regularly reviewed RSAs and attendance records to identify missed services due to absences and to make arrangements for make-up sessions.
- Whether the District conducted at least an annual review of the student’s IEP to assess progress toward the annual goals, and if parental notification and participation were documented.
- For students requiring reevaluations, whether they were completed no less than every three years.

The scope of this audit included a detailed review of the following documents and processes:

- Referral and evaluation documentation, including the timeliness of the referral for special education services.
- The IEPs, noting the types and frequency of services provided, as well as the corresponding goals.
- Student records to ensure that progress notes were completed and documented.
- Records supporting the provision of services, confirming alignment with the student’s IEP.

RESULTS OF REVIEW:

We noted that the District has implemented sufficient internal controls that provide supervision over the review, delivery, and tracking of special education services. The internal controls within the Special Education department are adequate to ensure the District is complying with the applicable provisions of the Education Laws, and the Commissioner’s rules and regulations relating to students referred to for special educational services. Further, we noted that the Special Education department maintains detailed records within IEP Direct of services provided and is very knowledgeable of the regulations involving service delivery and tracking. Lastly, for our sample selections tested we found that all related services were provided in accordance with their IEP and did not exceed the mandated number of services. The District should be commended.

The detailed results of our review are included in sections I through III of this report.

I. Referral and Evaluation for Special Needs

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

Committee of Special Education Members

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

We reviewed the selected students' IEP Direct profiles to determine whether the evaluation meeting complied with Regulations. Of the 60 students reviewed, we noted that 43 students started the special education process within the District while the remaining 17 students transferred into the District at some point. Of the 43 students who started the special education process within the District, we noted that the referral files for each student contained parental consent to evaluate or re-evaluate the student. We also examined the attendance records of the CSE meetings to assess compliance with the Regulations and noted no exceptions. We noted that for the 17 students that transferred into the District the students' initial evaluation documents were not available as the initial referral process was started and completed prior to the student entering the District. Therefore, these instances were not deemed to be exceptions.

Timeliness of Evaluation

When consent is obtained, the Regulations require that an evaluation be completed within 60 calendar days of receipt of consent unless extended by mutual agreement of the parents and the District. At least once every three years, the committee must re-evaluate the student to determine if the student continues to have a disability and continues to need special education. For the 43 students who started the special education process within the District, we found all the evaluations and/or re-evaluations were completed timely.

Auditor's Comment: For the 17 students who transferred into the District, the District did not request that parents sign a new "consent to evaluate form." As a new form is not required by CSE regulations, these instances were not deemed to be exceptions. However, the District should obtain a new form as a best practice.

Completeness of Evaluation

The Regulations call for specific tests to be performed on students, which must include a physical examination, an individual psychological evaluation, a social history, an observation of the student in the student's learning environment, and other appropriate assessments or evaluations. For the 43 students who started the special education process within the District, we examined the student's special education folders and IEPs to determine whether the required tests took place in accordance with Regulations. We found that 10 of these students did not have their physical evaluations completed but there was evidence that the District requested that they be performed. As the District cannot force the parents to have certain evaluations performed, these instances were not deemed to be exceptions. The District did not receive the students' initial set of evaluations for the 17 students transferred into the District as these were performed by the student's original district. However, as the student is not required by

CSE regulations to be re-evaluated when transferred to a new District, these instances were not deemed to be exceptions.

II. Individualized Education Programs

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

The majority of special education services provided are performed in-District. We selected 60 IEPs that were currently in effect for testing compliance with regulations and IDEA requirements.

Timeliness of the Individualized Education Programs

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

Contents of the Individualized Education Programs

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

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

We found that all 60 of the IEPs tested contained the above information.

Prescriptions Required for Related Services

As part of our review, we verified that for students whose IEPs specified the provision of related services, such as speech therapy, physical therapy, and occupational therapy,

a current prescription was on file. Our examination of the student records confirmed that all students had the required, up-to-date prescriptions for these services.

Monitoring of the Individualized Education Programs

The Regulations require that school districts monitor student IEPs. We used the same sample of 60 IEPs noted above to test compliance with the regulations for monitoring the IEPs. We noted that in all files reviewed, the services and goals indicated on the IEP were regularly reviewed and monitored for appropriateness and effectiveness.

Assurance that Services are Provided

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

The District utilizes IEP Direct to create and manage IEPs, track service delivery by monitoring services and progress through documentation of service provision, ensure timeliness by using IEP Direct to set reminders for important deadlines for IEP reviews, evaluations and assessments and generate reports.

Students who have resource room, learning lab, integrated co-teaching, and support classes (for core academic areas in the middle and high schools) listed on their IEP will always receive services if the student is present. The classes are taught by a certified special education teacher. These classes are treated as a regular class and require a substitute if the teacher is absent (the District tries to utilize a substitute that has special education certification). Services do not need to be made up if the student is absent. Attendance is taken for these services as they are provided in a classroom environment. These classes also require a Teacher Assistant so there is generally continuity of services being provided.

Students with skilled nursing services on their IEPs must have a doctor's prescription on file to receive medications during school hours. These prescriptions are recorded in a logbook and calendar, which track when medications are to be administered. The District has also documented an instruction book for substitutes to ensure continuity of services when nurses are absent.

Most special education services are provided by District staff, including licensed psychologists, social workers, and speech therapists, ensuring that students receive the necessary services in-house. Counseling services and social skills are generally provided by a guidance counselor. For students requiring these services, the staff maintains their own log notes and marks the delivery of service within IEP Direct. The District has multiple speech therapists who share cases, allowing them to act as backups for each other and ensure continuity of services. The District maintains all hard copies

of log and case notes within IEP Direct. If the staff are absent, they generally try to make up the session with the students. All staff record whether the service was performed in IEP Direct.

To determine if the District provided services to students, we tested a sample of 60 student IEPs, tracing the related services required to classroom attendance records, student schedules, case log notes, or third-party invoices for two months during the 2024-2025 school year. Our review of the available documentation confirmed that 100 percent of the required services were provided to 58 students as indicated in their IEPs. The two remaining students left the District before their related service delivery began and were not considered exceptions.

III. IEP Review, Reporting, and Re-evaluation

The Regulations require that each student's IEP be reviewed at least annually, during which the CSE assesses the student's progress toward their annual goals. Parents must be notified of the review, its results, and periodically updated on the student's progress in the parents' native language if needed. Additionally, the committee must conduct a reevaluation at least once every three years, to determine if the student still has a disability and requires special education services.

Annual Reviews and Reporting

Of the IEPs tested, we found that annual reviews were conducted for all cases. Parental notification letters were sent prior to the review dates, and in all but four instances, records indicated that parents attended the IEP review meetings. For the four cases where parents did not attend, we found documentation of multiple attempts by the District to contact them, so these instances were not considered exceptions. Following each review, a letter with a copy of the IEP was sent to the parents. We found no instances where reviews were not provided in the parents' native language when required, nor did we find any cases where the District failed to send reports to parents regarding the achievement of the student's goals.

Timeliness of Re-evaluations

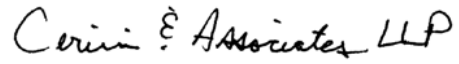
We found that all IEPs were re-evaluated within the required 3-year timeframe.

We would like to thank the District for the cooperation and professionalism extended during our testing.

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

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

Sincerely,

A handwritten signature in black ink that reads "Cerini & Associates LLP". The script is cursive and fluid, with the "C" being particularly large and the "LLP" being written in a more compact, slightly slanted manner.

Cerini & Associates, LLP
Internal Auditor