HOUSTON INDEPENDENT SCHOOL DISTRICT

Internal Audit Services

AN INTERNAL AUDIT OF:

Special Education Professional Development

April 7, 2021

This report provides management with information about the condition of risks and internal controls at a specific point in time. Future changes in environmental factors and actions by personnel will impact these risks and internal controls in ways that this report cannot anticipate.

April 7, 2021

Mr. Garland Blackwell, Chief Audit Executive
Houston Independent School District
4400 West 18th Street, Level 2 East
Houston, TX 77092

Dear Mr. Blackwell:

We have completed the audit of Houston Independent School District's Special Education Professional Development processes. This audit was performed as part of the approved FY 2019 Annual Internal Audit Plan.

We assessed processes and internal controls in place to ensure that the District's Special Education Professional Development program complies with internal policies and procedures related to the professional development provided to teaching professionals to implement the IEP with fidelity. We identified areas that required improvement and provided recommendations to address internal control weaknesses noted or enhance existing processes. These are identified in this audit report.

Please contact Darlene Brown at 281.740.0017 if you should have any questions about this audit report.

Sincerely,

Odysseus Lanier, CPA
Partner

Report Highlights
Houston Independent School District's
Special Education Professional Development

Why was this review conducted?

McConnell & Jones LLP (MJ) provided co-sourced internal audit services to perform an internal audit of the Houston Independent School District's (HISD or District) Special Education Department's professional development program related to Individualized Education Program (IEP) implementation. This audit was included in the District's approved CY 2019 Internal Audit Plan.

Audit Objective

The purpose of this audit was to assess management controls and processes in place to ensure compliance with internal policies and procedures related to the professional development provided to teaching professionals to implement the IEP with fidelity.

Audit Focus

This review focused on the following areas of the Special Education Department's professional development program for IEP implementation:

1. Program governance
2. Program development
3. Program planning
4. Program execution
5. Program reporting
6. Communications with campuses
7. Program costs

NUMBER OF FINDINGS BY RISK RATING

High	Medium	Low	Total
3	1	0	4

We wish to thank all employees for their openness and cooperation. Without their cooperation, we would not have been able to complete our review.

Audit Conclusions

The Special Education Department's professional development program provides a valuable service to the District. However, the program's governance, program development and cost monitoring need improvement to ensure that the program is cost-effective and meeting the District's needs.

Internal Control Rating

Some Improvement Needed

What do we Recommend?

1. The Superintendent should work with the Board of Education to establish District polices to require professional development in the area of IEP implementation. The policies should include accountability measures for properly implementing the goals and objectives for accommodations included in each IEP.
2. Special Education Department staff should perform an analysis to determine the level of effort and financial resources needed to mandate training requirements.
3. Analyze course enrollment and attendance data on a regular basis to develop and maintain a program that focuses on offering courses that are relevant and have higher participation to ensure that the Special Education Department's professional development program is cost-effective.
4. Develop concise, web-based training content pertaining to various topics focused on implementing the IEP for teaching professionals to access on-demand. For example, on-demand trainings could include accessing the IEP, locating and understanding accommodations in the IEP, and maintaining evidence of the IEP execution.
5. The Special Education Department should ensure the costs related to the professional development program are captured and accurately recorded for each course offered to provide analysis of cost effectiveness and accurate reporting.
6. Ensure that teachers receive accurate and timely credit for the hours they attended professional development courses.

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COMMENDATIONS

1. We consider the following processes and activities that the Special Education Department undertook are commendable, and we would like to recognize the department for its efforts. Special Education Department staff communicate training opportunities to District staff through various platforms (email, intranet content, monthly calendar, principal meetings, etc.)

2. Special Education Department staff conduct monthly Individualized Education Program (IEP) System training for teachers who wish to gain access to EasyIEP.

INTRODUCTION

McConnell & Jones LLP (MJ), serving as the co-sourced internal audit function (Internal Audit) for the Houston Independent School District (HISD or District), conducted an internal audit of Special Education Department's professional development program to implement Individual Education Programs (IEP). The District included this audit in the approved FY 2020 Internal Audit Plan.

We conducted an audit of the Special Education Department's professional development program for IEP implementation in conformance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained during the audit satisfied GAGAS standards.
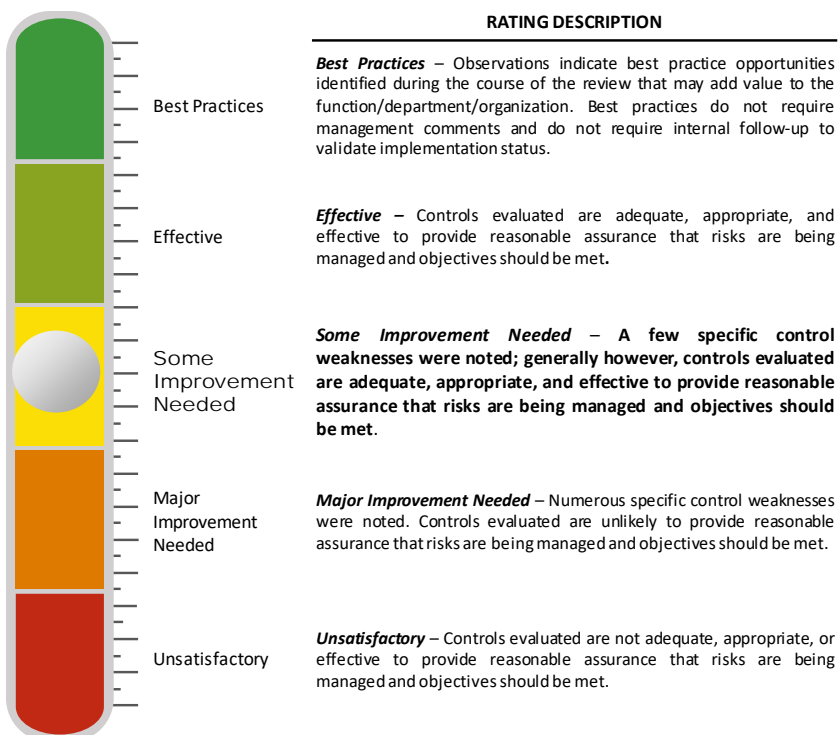
We have not omitted pertinent information from this report, which summarizes the audit objective and scope, our assessment based on our audit objectives and the audit approach.

CONCLUSION AND INTERNAL CONTROL RATING

*This audit identified findings resulting in an overall internal control rating of **Some Improvement Needed**. **Exhibit 1** describes the internal control rating.*

INTERNAL CONTROL RATING

RATING DESCRIPTION

Best Practices – Observations indicate best practice opportunities identified during the course of the review that may add value to the function/department/organization. Best practices do not require management comments and do not require internal follow-up to validate implementation status.

Best Practices

Effective – Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Effective

Some Improvement Needed – A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Some Improvement Needed

Major Improvement Needed – Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.

Major Improvement Needed

Unsatisfactory – Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

Unsatisfactory

While the Special Education Department's professional development program provides a valuable service to the District, the program's governance, development and cost monitoring need improvement to ensure that they are cost-effective and meeting the District's needs.

Exhibit 1: Internal control rating description.

OBSERVATION AND RISK RATING SUMMARY

Exhibit 2 provides a summary of our audit observations. See the detailed observation section of this report for a discussion of all issues identified, recommendations and management responses.

No.	Observation	Risk Rating
1	***Governance*** Governance over the Special Education Department's professional development program related to professional development for IEP implementation was ineffective. We noted that District policies and practices did not hold individuals accountable for ensuring at IEP's are completed and are reviewed by Special Education Department staff to ensure implementation of the goals and objectives for accommodations are included in each IEP. Additionally, the Special Education Department did not own the IEP process and, therefore, cannot and did not enforce professional development. Accordingly, the department did not require specific professional development for special education and general education teachers to ensure their understanding of how to implement IEP's.	🟥

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No.	Observation	Risk Rating
	👍 *Recommendations:*	
	A. HISD's Assistant Superintendent of Special Education should work with the Superintendent to implement District policies that delineate the roles and responsibilities of the Special Education Department and include accountability measures for properly implementing the goals and objectives for accommodations included in each IEP.	
	B. Ensure each Special Education Department staff member understands their respective roles and can assist campuses with meeting the needs of Special Education students and parents.	
	C. Special Education Department staff should request information from campuses to ensure that they are meeting their needs.	
	D. Special Education Department staff should perform an analysis to determine the level of effort needed to mandate training requirements.	
	E. Special Education Department staff should create a training program (e.g., General education teachers with autistic students, Special Education Teachers, Special Education campus chairperson, etc.) to ensure that teachers are informed of the training the SPED Department considers vital for implementing IEPs.	
2	**Special Education Department's Training Program Development** HISD's Special Education Department did not develop and manage its training program to effectively meet the District's needs. At the time of this audit, the Special Education training program was only delivered through live, face-to-face instruction, and the Department did not analyze enrollment and attendance and did not maintain course training materials. 👍 *Recommendations:* A. Analyze course enrollment and attendance data on a quarterly basis to develop and maintain a program that focuses on offering courses that are relevant and have higher participation to ensure that the Special Education Department's professional development program is cost-effective. B. Develop concise, web-based training content pertaining to various topics focused on implementing the IEP for teaching professionals to access on-demand. For example, on-demand trainings could include accessing the IEP, locating and understanding accommodations and goals, and documenting progress, etc. C. Create a digital catalog of all Special Education-related professional development courses. The digital catalog should contain the training materials (i.e., PowerPoint presentations, handouts, assessments, etc.) and dates the training material was created, reviewed, updated and approved; as well as, the date for the next review and update to be performed.	🟥

No.	Observation	Risk Rating
3	**_Professional Development Costs_** The Special Education Department did not separately track professional development program costs to identify how much is expended to provide training and how much it costs to administer each course. 👍 **_Recommendations:_** A. The Special Education Department should ensure the costs related to the professional development program are captured and accurately recorded for each course offered to provide analysis of cost effectiveness and accurate reporting. The Special Education Department should also perform periodic cost analyses to ensure that costs are expensed accurately and timely to comply with stipulations from funding sources.	🟥
4	**_Professional Development Credit_** Credit for attending Special Education professional development program training was not accurately recorded in OneSource and provided to attendees timely. 👍 **_Recommendations:_** A. Develop assessments to be completed by all attendees of professional development trainings and retained by the Office of Special Education Services (OSES). These assessments should be structured so that they aide in ensuring that the training contents were effectively communicated and understood. B. Ensure that teachers receive credit for the hours they attended courses; continue to notate the time teacher's left early or arrived late; and adjust the credit accordingly. C. Develop a process to ensure that all professional development credit (i.e., both at campus and District level) is recorded consistently and timely into OneSource.	🔺

Exhibit 2: Observation and Recommendation Summary.
Risk Rating and Suggested Corrective Action Timing Legend:

Priority:	🟢 Low: < 12 months	🔺 Medium: 6-12 months	🟥 High: < 6 months

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SPECIAL EDUCATION PROFESSIONAL DEVELOPMENT PROGRAM OVERVIEW

This section of the report provides an overview of processes that are related to the District's Special Education Department's professional development program for IEP implementation.

The Special Education Department's professional development program resides within the Office of Special Populations. The Assistant Superintendent of Special Education is responsible for District-wide administration of the Special Education functions and works closely with the Officer of Special Populations to develop, implement and devise strategic approaches to providing Special Education services reflected in the District's framework. **Exhibit 3** below provides the District's Office of Special Education Services (OSES) structure. As of our audit, sixty-seven special education staff, including the Officer of Special Populations, are responsible for managing and implementing the District's Special Education program. OSES has seven senior managers dedicated to ensuring OSES meets campus needs communicated by campus-level staff such as teachers, Special Education chairpersons and principals. The District also contracts with external service contractors to provide special education services.
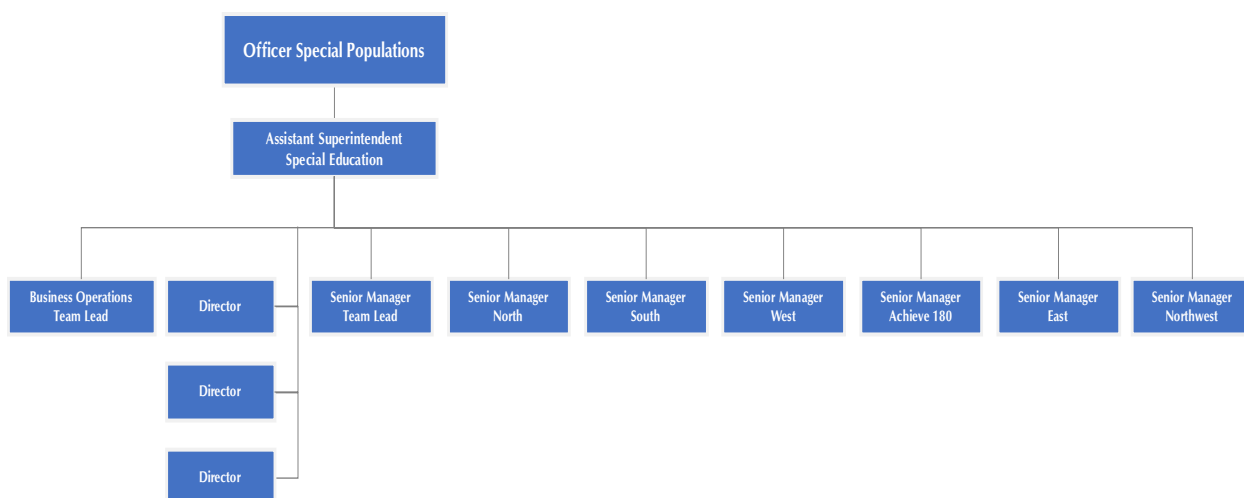
Exhibit 3: HISD Office of Special Education Services Organization.
Source: Prepared from Organizational Chart as of December 2019 provided by the Special Education Director.

The Individuals with Disabilities Education Act (IDEA) is a federal law that makes available a free appropriate public education (FAPE) to eligible children with disabilities and ensures special education and related services are provided to those children. IDEA governs how states and public agencies provide early intervention, special education and related services to eligible infants, toddlers, children and youth with disabilities. Infants and

Understanding IDEA and IEP requirements are key to ensuring that the District provides appropriate training to teaching professionals.

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toddlers with disabilities (birth-2) and their families receive early intervention services under IDEA Part C. Children and youth (ages 3-21) receive special education and related services under IDEA Part B. The IEP processes and requirements fall under IDEA Part B. **Exhibit 4** provides the six major principles of IDEA that must be followed.
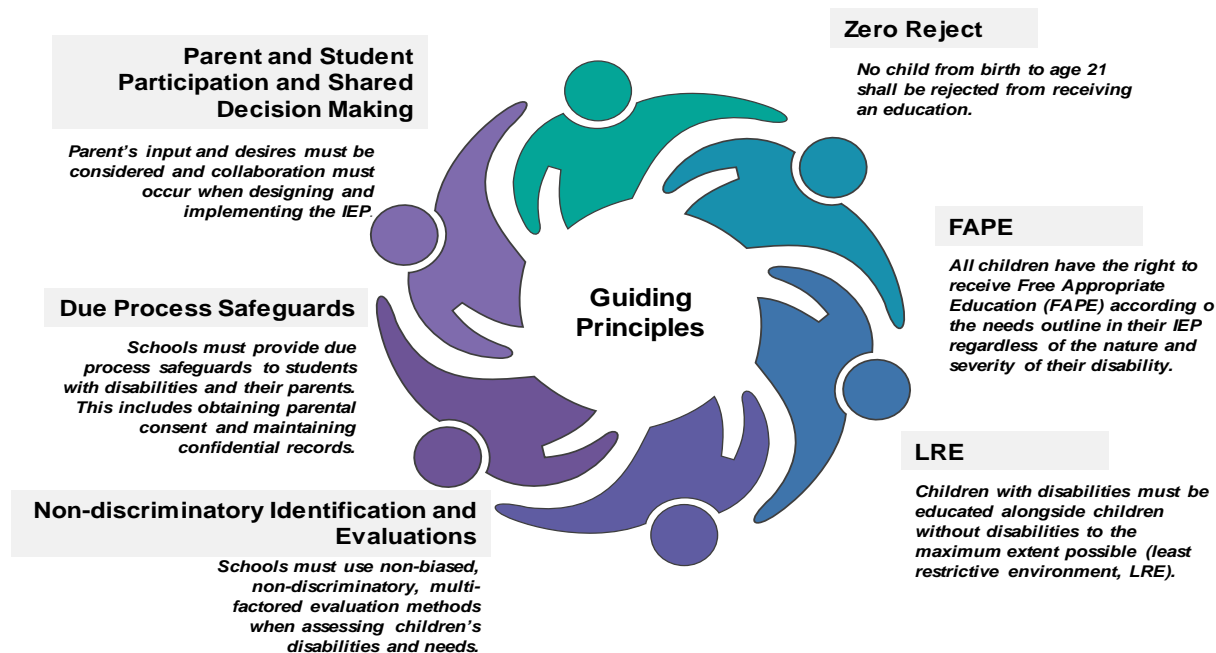
Zero Reject
No child from birth to age 21 shall be rejected from receiving an education.

Parent and Student Participation and Shared Decision Making
Parent's input and desires must be considered and collaboration must occur when designing and implementing the IEP.

FAPE
All children have the right to receive Free Appropriate Education (FAPE) according o the needs outline in their IEP regardless of the nature and severity of their disability.

Due Process Safeguards
Schools must provide due process safeguards to students with disabilities and their parents. This includes obtaining parental consent and maintaining confidential records.

Guiding Principles

LRE
Children with disabilities must be educated alongside children without disabilities to the maximum extent possible (least restrictive environment, LRE).

Non-discriminatory Identification and Evaluations
Schools must use non-biased, non-discriminatory, multi-factored evaluation methods when assessing children's disabilities and needs.

Exhibit 4 IDEA Six Major Principles Required to be Followed by HISD.

The evidence to support adherence with IDEA's major principles is based upon the child's IEP. The IEP is the legal document that the District's Admission, Review, and Dismissal (ARD)/IEP Committee develops for each child identified as needing special education. Each IEP is developed by a team consisting of special education teachers, general education teachers, school district representatives and a child's parents.

IEP Goals

S – Specific
M – Measurable
A – Attainable
R – Realistic
T – Timely

IEP SMART goals explain in clear detail what a child will do, provide details about how modification or technologies will support the child and agree on a realistic time frame for the child to reach their goals. The goals included in the IEP are measurable and specific.

An IEP encompasses four components which may be included to ensure that students with disabilities are provided tools and services which will allow them to achieve both educational and behavioral goals. **Exhibit 5** on the next page shows the four components and examples of the tools and services that may be included in an IEP to aid students with disabilities.
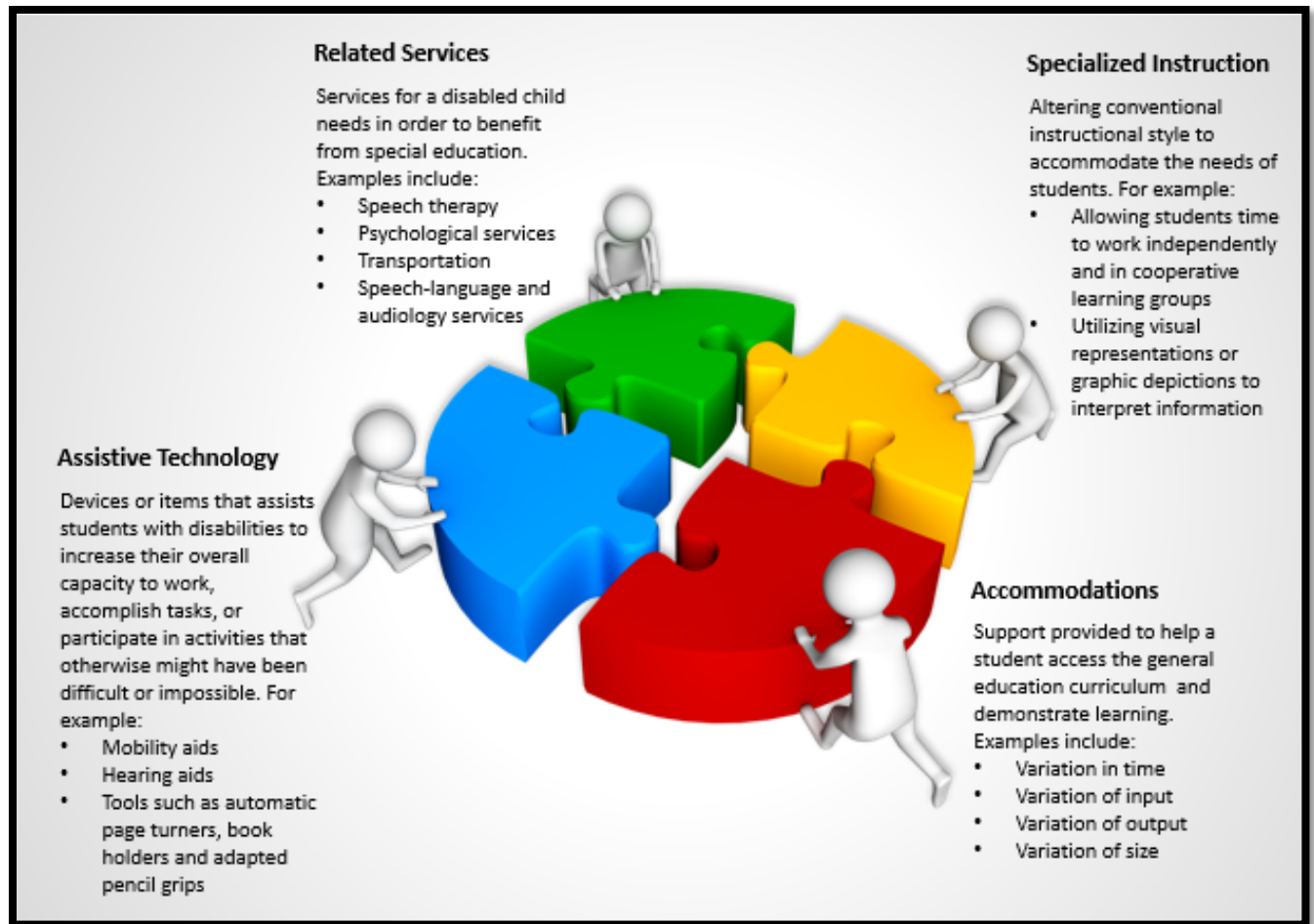
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Exhibit 5 IEP Components, Tools and Services.

Exhibit 6 on the next page shows the District's framework for providing special education services.
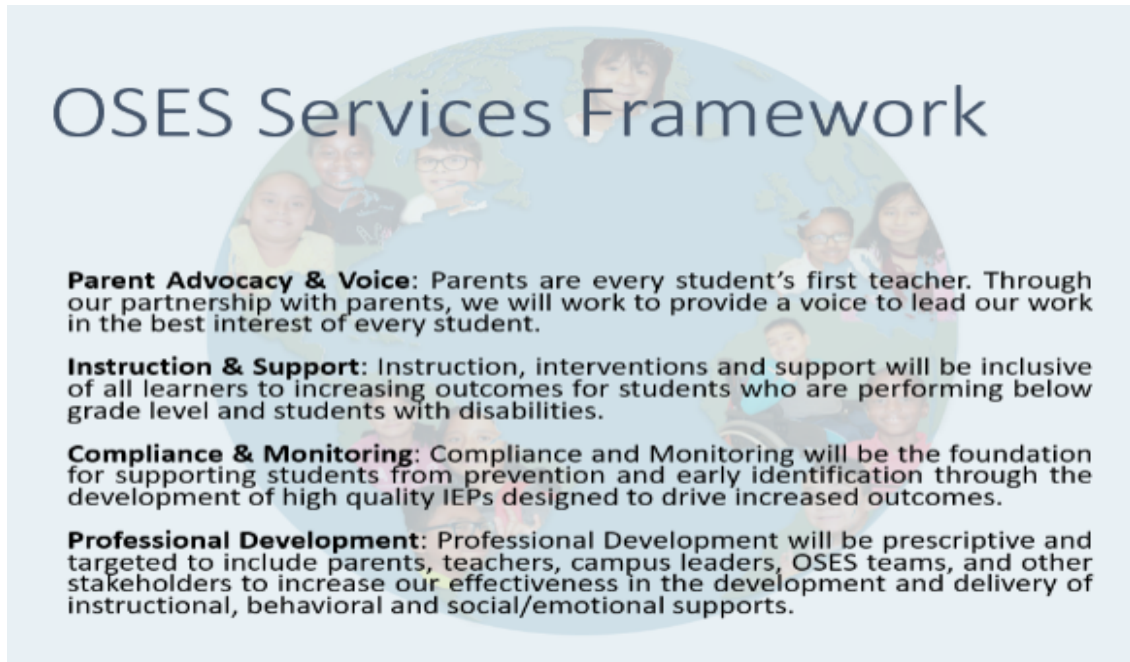
Exhibit 6 HISD Special Education Services Framework.

A key element in the provision of a free, appropriate public education for students with disabilities is the availability of qualified teachers and support staff to implement each student's IEP with fidelity. Strategies to improve teacher effectiveness can be achieved by ensuring that quality professional development is provided to teaching professionals. One of the four components of the OSES Services Framework, includes professional development.

Understanding the needs of the District's student population is another key to developing an effective professional development program. HISD had 15,831 students (eight percent of total enrollment) that were identified as having one or more disabilities. For perspective, we compared HISD's student disability population to three other large urban school districts in Texas, i.e., Austin ISD, Cypress-Fairbanks ISD and Dallas ISD. Overall, Houston ISD has the lowest percentage of total students identified with disabilities. Houston has more students with intellectual and learning disabilities, and autism than the other three districts.

Exhibit 7 below compares the number of students with disabilities by primary disability category in the District to the benchmark districts for FY 2018-2019.

Primary Disability	Austin ISD	Cypress-Fairbanks ISD	Dallas ISD	Houston ISD
Total District Enrollment	80,032	116,512	155,119	209,772
01 – Orthopedic Impairment	83	86	193	109
02 – Other Health Impairment	1,304	1,311	2,229	2,171
03 – Auditory Impairment	72	216	417	278
04 – Visual Impairment	47	74	85	91
05 – Deaf-Blind	0	11	0	15
06 – Intellectual Disability	888	1,178	1,675	2,341
07 – Emotional Disturbance	485	560	545	838
08 – Learning Disability	3,664	2,345	3,963	5,283
09 – Speech Impairment	1,819	2,446	1,752	1,976
10 – Autism	1,263	1,507	2,849	2,444
11 – Developmental Delay	0	0	0	0
12 – Traumatic Brain Injury	17	23	32	33
13 – Noncategorical Early Childhood	48	242	0	252
Total	9,690	9,999	13,470	15,831
Percentage of the Total Student Enrollment that are Identified with Disabilities	**12%**	**9%**	**9%**	**8%**

Exhibit 7: Total Special Education Enrollment by Primary Disability, 2018 – 2019
Source: Texas Education Agency (TEA), PEIMS Standard Report (Special Education Reports)

SPECIAL EDUCATION SERVCIES BOARD POLICIES

This section of the report provides a listing of District board policies that are related to Special Education.

We designed audit procedures to assess the District's compliance with IDEA requirements and HISD's Board policies for Special Education services; however, the focus of our audit was based on professional development to implement the IEP with fidelity and, therefore, we limited our audit testing to determining what, if any, provided training covered the specific requirement. The table on the next page provides a summary of Special Education federal regulations and their descriptions. HISD did not have Board policies related to Special Education professional development. Our review of professional development provided by the Special Education Department's staff did not identify any instances of where the 15 Board policies are included in the training opportunities that were offered.

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Legend: ❌ means this topic was not included in the policy.

Regulation	Title	Regulation Description	Topic Included in Special Education Professional Development?
CNA5(REG)	TRANSPORTATION MANAGEMENT - STUDENT TRANSPORTATION	Establishing needs and assignment review for special education students to receive specific transportation services.	❌
CNA6(REG)	TRANSPORTATION MANAGEMENT - STUDENT TRANSPORTATION	Transportation requirements for assessing student related requests for indicating the medical necessity for an air-conditioned bus.	❌
EHBAA1(REG)	SPECIAL EDUCATION - IDENTIFICATION, EVALUATION, AND ELIGIBILITY	Temporary special education services for 3-5-year-old students.	❌
EHBAB(LEGAL)	SPECIAL EDUCATION - ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM	Responsibilities of the ARD committee and its members.	❌
EHBAB1(REG)	SPECIAL EDUCATION - ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM	Private service provider utilization and expectations.	❌
EHBAB2(REG)	SPECIAL EDUCATION - ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM	ARD/IEP meeting guidelines to assess needs.	❌
EHBAB3(REG)	SPECIAL EDUCATION - ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM	Translation and interpretation of ARD/IEP Committee meetings and reports of non-English speaking parents.	❌
EHBAB4(REG)	SPECIAL EDUCATION - ARD COMMITTEE AND INDIVIDUALIZED EDUCATION PROGRAM	ARD/IEP meetings for students with auditory impairment.	❌
EHBAE(LEGAL)	SPECIAL EDUCATION - PROCEDURAL REQUIREMENTS	Procedural safeguards for parents of children with disabilities.	❌
EHBF(LEGAL)	SPECIAL PROGRAMS - CAREER AND TECHNICAL EDUCATION	Providing career and technical services for special education students.	❌

Regulation	Title	Regulation Description	Topic Included in Special Education Professional Development?
EKB(LEGAL)	TESTING PROGRAMS - STATE ASSESSMENT	State assessments of children with disabilities.	❌
FL1(REG)	STUDENT RECORDS	Special Education records requirements for child or adult student's special education eligibility folder.	❌
FOCA(LEGAL)	PLACEMENT IN A DISCIPLINARY ALTERNATIVE EDUCATION SETTING - DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM OPERATIONS	Placement of students from elementary through high school grades in a disciplinary alternative education program (DAEP) for mandatory or discretionary disciplinary reasons.	❌
FOF(REG)	STUDENT DISCIPLINE - STUDENTS WITH DISABILITIES	Use of isolation rooms and therapeutic holding for students with disabilities.	❌
FM(LEGAL)	STUDENT ACTIVITIES	Determination of disability interference related to student activities. Academic credit for Special Education such as Special Olympics.	❌

Source: Compiled by McConnell & Jones LLP from HISD Board Policies.

DETAILED OPPORTUNITIES AND RECOMMENDATIONS

This section of the report provides a detailed discussion of opportunities we noted during the audit along with recommendations to improve internal controls or the business process.

OPPORTUNITY 1: *Governance (High Risk)*

Governance over the Special Education Department's professional development program related to professional development for IEP implementation is ineffective. As of our audit, the District had not created board policies related to professional development for providing Special Education services and ensuring compliance with regulations. Also, District policies and practices did not hold individuals accountable for ensuring that IEPs are completed and reviewed by Special Education Department staff to assure implementation of the goals

The Special Education Department does not have authority to enforce professional development requirements for IEP implementation.

and objectives for accommodations included in each IEP. The Special Education Department did not own the IEP process and, therefore, could not and did not enforce professional development requirements for individuals responsible for developing, implementing and monitoring IEP's.
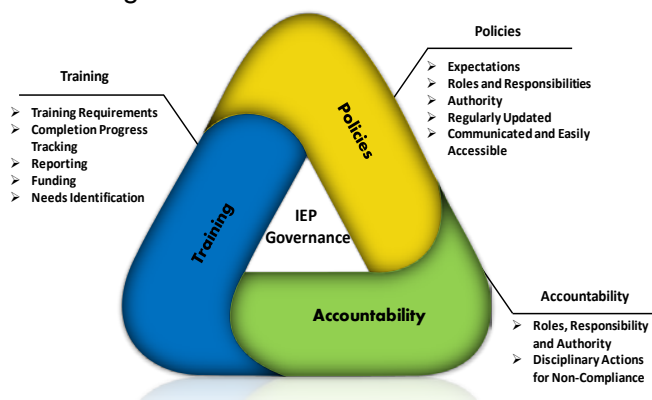
Federal regulations and District policies do not require specific professional development for special education and general education teachers to verify their understanding of how to implement IEPs and ensure compliance with regulations. Since the District places considerable value on maximizing instructional time, it is often difficult for leaders to organize training schedules that will not disrupt teachers' workdays or require compensation for their personal time. This is in part because HISD's Special Education Department was only providing face-to-face professional development training. Staff also stated that most District staff will not attend training unless they are paid for their time. However, the supplemental compensation would likely place a financial constraint on the District.

The lack of effective governance of Special Education Department's professional development program related to IEP implementation creates the following risks:

- The lack of Board polices that establish training and monitoring requirements and authority can result in no accountability to ensure IEPs are executed with fidelity.
- The District does not ensure children are provided teaching professionals who have been trained to implement the IEP, which may result in legal ramifications and financial sanctions if teaching professionals violate regulations.

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Audit Recommendations for Opportunity #1: Professional Development Governance

The District should implement the following recommendations:

Recommendation #1: HISD's Assistant Superintendent of Special Education should work with the Superintendent to implement District policies related to Special Education professional development that delineate the roles and responsibilities of the Special Education Department's training program for IEP review, implementation and monitoring and training. These policies should also include accountability measures for all District staff involved in the IEP processes to ensure proper implementation of the goals and objectives for accommodations included in each IEP.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Planned Completion Date: June 30, 2021

Action to be taken:

1. OSES will recommend proposed changes to board policy which would include a minimum PD requirement, annually, to develop knowledge and expertise, with emphasis on the responsibility of learning outcomes for students with disabilities, and compliance with federal and state laws and regulations.
2. OSES will meet with corresponding department leads such as transportation to draft policy necessary for proper implementation of processes, goals, and objectives for accommodations in each IEP, and to reflect each District staff member's role and responsibility.

Recommendation #2: Ensure each Special Education Department's staff member understands their respective roles and can assist campuses with meeting the needs of special education students and their parents.

Management's Action Plan:

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Dates: • 11/5/20: Principal Implementation Guide • 1/30/21: Teacher Implementation Guide • 1/30/21: Roles & Responsibilities

See management's actions taken on the next page.

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<u>Actions Taken:</u>

1. Information about Roles and Responsibilities exists within the OSES; however, the information may not be widely known or understood throughout the district. OSES acknowledges the importance of providing of this information is an important tool for relevant service providers, OSES support personnel, campus contacts, and parents. OSES intends to increase district-wide awareness of SPED personnel roles and responsibilities by disseminating updated information via consistent, effective, coordinated systems of communication with all stakeholders.
2. The development of Principal, Teacher, and Parent Implementation Guides and Operating Procedures is one example of communication processes designed to address concerns.

Recommendation #3: Special Education Department staff should request information from campuses to ensure that:

1) the Special Education Department is meeting the needs of campuses; and
2) campuses communicate their needs to the Special Education Department.

Management's Action Plan:

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Dates: • Weekly Senior Manager Meetings • 8/31/20: Critical Friends Group (teachers) • 1/15/21: Critical Friends Group (leaders)

<u>Actions Taken:</u>

1. While OSES provides opportunities for campuses to share feedback using a variety of informal methods, such as feedback shared via program specialist, there is a need to formalize aspects of these processes to ensure broad representation of campus needs are heard.
2. A forum of 30+ special education leaders (Friends of SPED Critical Friends Group) meets regularly to collaborate about important district initiatives, campus-based feedback about implementation, and compliance priorities. The process allows for timely, actionable response from OSES, thus improving implementation efforts.
3. A similar Critical Friends Group forum made up of principals, Tier II Leaders and School Support Officers will be in place by 1/15/21.

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Recommendation #4: Special Education Department staff should perform an analysis to determine the additional funding and training staff needs to mandate District-established Special Education training requirements.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Planned Completion Date: June 30, 2021

Actions To Be Taken:

1. Presently, the OSES is responding to improvement needed indicators gleamed from the Special Education 3-Year Strategic Plan and Results Driven Accountability. For example, OSES hosted ongoing focused PD on IEP Implementation and ARD compliance for all principals and Tier II/III campus leaders.
2. In October of 2020, the Office of Special Education received $17 million in funds primarily for speech-language pathologists, occupational/physical therapists, assistive technology specialists, and expanding the number of mental health specialists, and expanding the number of existing Intensive Intervention Teams at identified campuses.
3. With the availability of specially allocated funds to hire appropriate personnel, OSES is responsible for providing effective onboarding processes and ongoing training for newly hired personnel and service providers.

Recommendation #5: Special Education Department staff should create a training rubric or academic plan (e.g., General education teachers with autistic students, Special Education Teachers, Special Education campus chairperson, etc.) to ensure that teachers are informed of the training the Special Education Department considers vital for implementing IEPs. This should align with policies that the District establishes.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Planned Completion Date: June 30, 2021

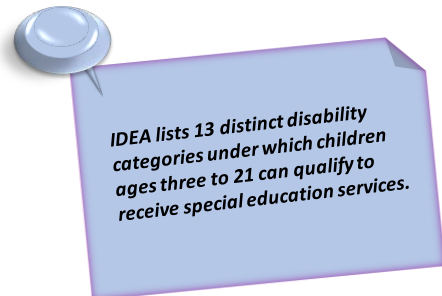**See management's actions taken on the next page**.

Actions Taken:

1. We acknowledge the need for a training rubric or academic plan. As such, a component of proposed changes to board policy will include a minimum PD requirement, annually, to develop knowledge and expertise, with emphasis on the responsibility of learning outcomes for students with disabilities, and compliance with federal and state laws and regulations.
2. Beginning Fall 2020, IEP implementation professional development for general education teachers who serve special education students has been offered.
3. The goal is to have all general education teachers who serve students with disabilities trained by the end of the 21-22 school year.

OPPORTUNITY 2: *Special Education Department's Training Program Development (High Risk)*

HISD's Special Education Department had not developed and managed its training program to effectively meet the District's needs. As of our audit, the Special Education training program was only delivered through live, face-to-face instruction, and the Department did not analyze enrollment and attendance, and did not maintain course training materials.

Teaching professionals, including general education teachers that may have special education students in their class, are the individuals responsible. Therefore, it is crucial for each school district to ensure that their teaching professionals receive the appropriate training to implement the IEP for the respective disability identified.

IDEA lists 13 distinct disability categories under which children ages three to 21 can qualify to receive special education services.

We reviewed the OSES professional development data included in the District's OneSource system. The Special Education Department professional development team offered 347 training sessions of 97 different titles between September 6, 2018 and July 7, 2019. There was a total of 6,180 participants enrolled in the courses. Of the 97 courses offered, 12 had no participants enrolled. **Exhibit 8** on the next page shows the total enrollment for each course offered by the Special Education Department in 2018-2019. Of the 347 training sessions offered, 50 training sessions had zero enrollment. The Special Education Department's professional development team did not include an indicator of the specialty area in the course title; therefore, we could not determine which courses were specific to IEP implementation.
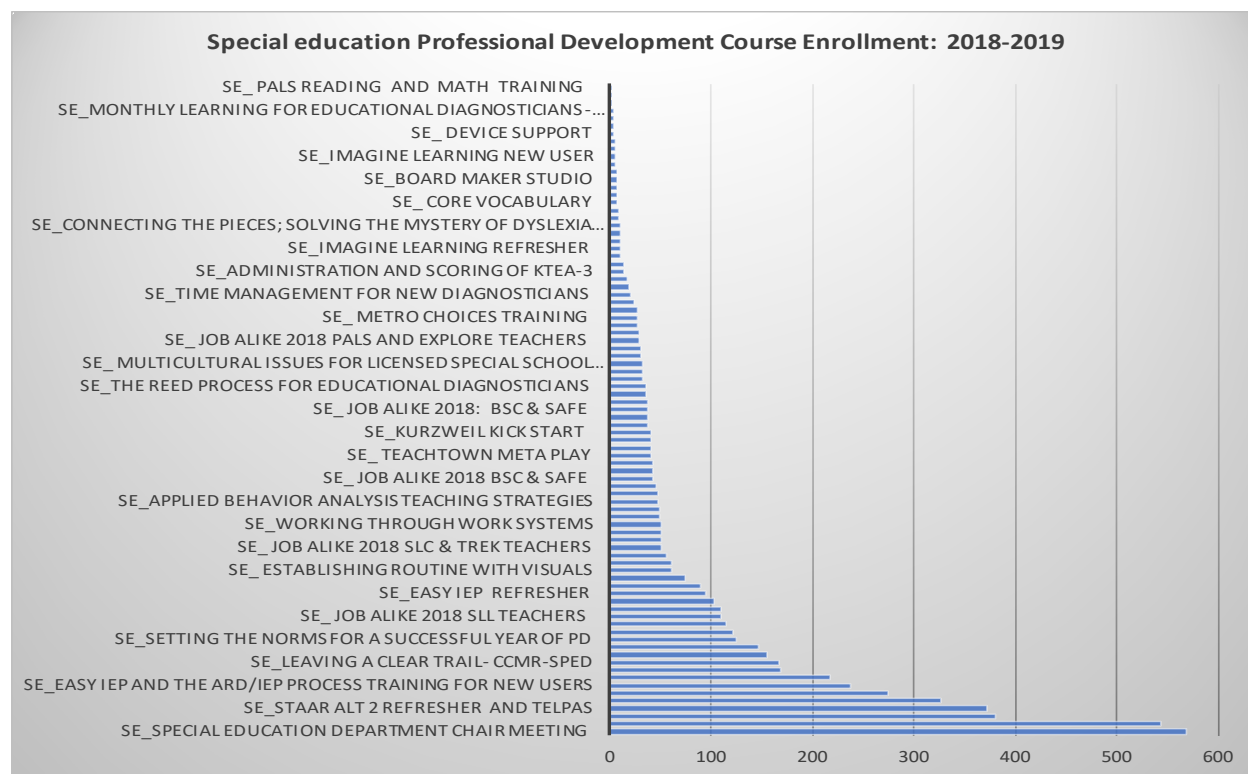
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Special education Professional Development Course Enrollment: 2018-2019

Categories listed (top to bottom):
SE_ PALS READING AND MATH TRAINING
SE_MONTHLY LEARNING FOR EDUCATIONAL DIAGNOSTICIANS -…
SE_ DEVICE SUPPORT
SE_IMAGINE LEARNING NEW USER
SE_BOARD MAKER STUDIO
SE_ CORE VOCABULARY
SE_CONNECTING THE PIECES; SOLVING THE MYSTERY OF DYSLEXIA…
SE_IMAGINE LEARNING REFRESHER
SE_ADMINISTRATION AND SCORING OF KTEA-3
SE_TIME MANAGEMENT FOR NEW DIAGNOSTICIANS
SE_ METRO CHOICES TRAINING
SE_ JOB ALIKE 2018 PALS AND EXPLORE TEACHERS
SE_ MULTICULTURAL ISSUES FOR LICENSED SPECIAL SCHOOL…
SE_THE REED PROCESS FOR EDUCATIONAL DIAGNOSTICIANS
SE_ JOB ALIKE 2018: BSC & SAFE
SE_KURZWEIL KICK START
SE_ TEACHTOWN META PLAY
SE_ JOB ALIKE 2018 BSC & SAFE
SE_APPLIED BEHAVIOR ANALYSIS TEACHING STRATEGIES
SE_WORKING THROUGH WORK SYSTEMS
SE_ JOB ALIKE 2018 SLC & TREK TEACHERS
SE_ ESTABLISHING ROUTINE WITH VISUALS
SE_EASY IEP REFRESHER
SE_ JOB ALIKE 2018 SLL TEACHERS
SE_SETTING THE NORMS FOR A SUCCESSFUL YEAR OF PD
SE_LEAVING A CLEAR TRAIL- CCMR-SPED
SE_EASY IEP AND THE ARD/IEP PROCESS TRAINING FOR NEW USERS
SE_STAAR ALT 2 REFRESHER AND TELPAS
SE_SPECIAL EDUCATION DEPARTMENT CHAIR MEETING

X-axis: 0, 100, 200, 300, 400, 500, 600

Exhibit 8 Special Education Course Enrollment 2018-2019.
Source: OneSource Data March 2020.

Eleven of the 97 topics represented 46 percent of the training sessions offered and 48 percent of total enrollment. Special Education Department Chair Meetings were offered 32 times (nine percent of total training sessions) and had a total enrollment of 569 (nine percent of total enrollment) during 2018-2019. The course description for the Special Education Department Chair Meeting is listed as "Participants will meet to discuss important topics related to Special Education, updates or changes to services, and strategies for facilitation or ARD/IEP meetings and addressing parent complaints." The second most frequent course offered was CPI Overview. This course was offered 20 times during 2018-2019 (six percent of total training sessions), with a total enrollment of 544 (nine percent of total enrollment). The highest attendance per course offered was the Sixth Annual Special Education Conference. This conference was offered twice during 2018-2019 and had total enrollment of 381 (six percent of total enrollment). **Exhibit 9** on the next page provides a comparison of percentage of times the course was offered and the percentage of total enrollment.
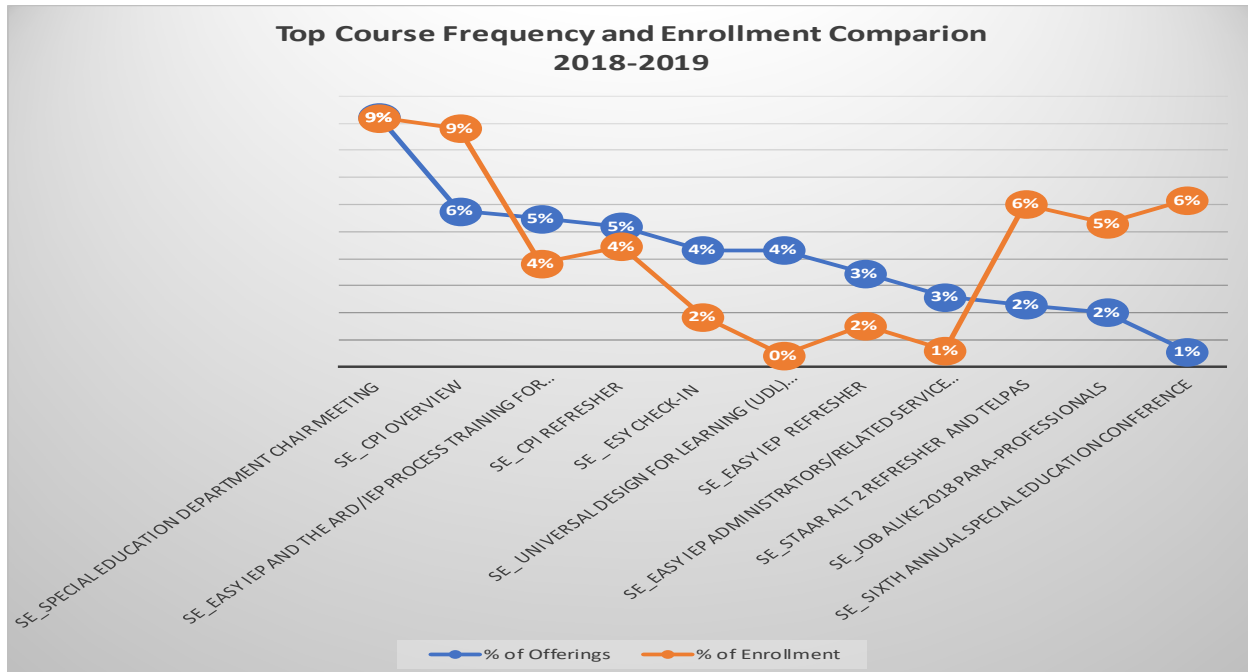
Exhibit 9 Comparison of Percentage of Times a Course was Offered and the Percentage of Total Enrollment.
Source: OneSource Data March 2020

We noted that the Special Education Department promoted professional development courses as follows:

- ✓ The Office of Special Education Services regularly publishes the professional development calendar and communicates training opportunities.
- ✓ The Assistant Superintendent of Special Education communicated training opportunities at HISD's All Principals Meetings.

Despite today's technology that allows for training content to be delivered by various platforms, the Special Education Department's professional development team provided only in-person training.

The Special Education Department's training program only provides live in-person training.
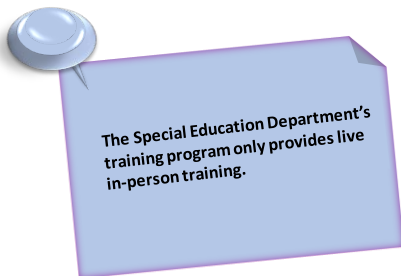
Although human interaction will always remain a key component of training, there are three primary training delivery formats used by organizations today.

✓ *In-person* training allows the trainer to develop a connection with the participant. Participants can engage with peers and trainers can discuss other issues as needed. In-person training can be as long or short as needed. However, there must be breaks included.

- ✓ *Webinars* typically last an hour or less and target specific information. They can be interactive and offer the instructor the capability to require participation in quizzes and offer credit or certificates.
- ✓ *Computer-based trainings* are becoming increasingly prevalent as technology becomes more widespread and easier to use. It allows data to be captured by users and offers

the participant the capability to learn at their own pace. Also, quizzes and messages can be retained within the system hosting the training.

Regardless of the delivery format, there are delivery methods to present the information that will increase interest and learning retention over straight reading and/or speaking. These include the following methods that can be used alone but are more effective when used in combination.

✓ Case studies provide an excellent way to meet adult learning styles. Adults tend to bring a problem-oriented way of thinking to their training. By analyzing real situations, participants can learn how to handle similar situations.

✓ Demonstrations and videos can be used to creatively communicate large amounts of information. Videos grab the participant's attention and bring an element of entertainment to the training. Additionally, individuals tend to retain what they see and hear longer than then they do from reading paragraphs of the same information.

✓ Quick games break up the monotony, energize the participants and reinforce the information presented. Games can also include points, challenges and performance incentives for increased engagement.

Exhibit 10 below provides a summary of the format options, benefits and things to remember for the three training delivery formats.

Delivery Format	When to Use	Benefit	Things to Remember
In-Person	• Relationship building is also desired	• Builds rapport • Allows for real-time questions and answers	• Include a variety of delivery methods such as videos, games, teamwork, and case studies
Webinars	• Global reach is desired • Compliance training is the goal • Quick knowledge transfer is needed	• Cost effective • Reaches many participants across various geographic locations and time zones	• Ensure the computer-based session link is easy to locate and join • Include interactive sections • Include test questions after each topic
Computer-Based	• Self-paced learning is acceptable	• Cost effective • Participants can start, stop and replay as needed • Participants can download the training materials	• Ensure the link is easy to locate • Include interactive sections • Include test questions after each topic

Exhibit 10 Training Delivery Format Options and Benefits.
Source: Developed by McConnell & Jones LLP

The Special Education Department's professional development program staff did not maintain training materials for professional development courses they provide or facilitate through third-party trainers. We noted that the Special Education Department staff did not maintain supporting documents for creating, reviewing, updating, and approving internally developed trainings.

The Special Education Department's training program does not maintain copies of training materials.
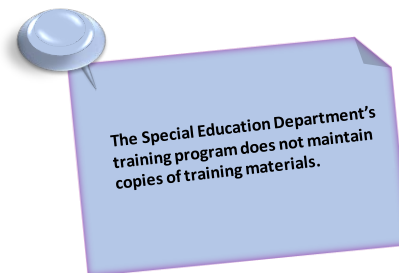
The lack of having effective program development and management processes creates the following risks:

- The program may not be cost-effective.
- Trainings offered may not be relevant to the intended audience or the current environment.
- Trainings offered may be underattended, because of time and delivery platform conflicts with the intended audience's need to be provided instructional time.
- Program materials provided to training attendees may be incomplete or inaccurate because of the absence of a review process.

Audit Recommendations for Opportunity #2: Special Education Department's Training Program Development

HISD's Office of Special Education Services should:

Recommendation #1: Analyze course enrollment and attendance data on a regular basis to develop and maintain a program that focuses on offering courses that are relevant and have higher participation to ensure that the Special Education Department's professional development program is cost-effective.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: June 30, 2020

Actions Taken:

1. Findings from this report regarding low participation are concerns we continue to address in the 20-21 school year. The OSP has directed department heads to provide data reports which include PD session details, participants registered, course credit awarded and evaluation feedback as part of the data collection process for determining return on PD investment. Resolution(s) to these concerns are in progress.

2. The goal of the Office of the Special Populations and Special Education Services is to ensure a high return on the investment of district resources in professional development

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programming. By reviewing progress data, we will compare efficiencies of several variables, including impact on classroom settings.

Recommendation #2: Develop concise, web-based training content pertaining to various topics focused on implementing the IEP for teaching professionals to access on-demand. For example, on-demand trainings could include accessing the IEP, locating and understanding accommodations and goals, and documenting progress, etc.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: March 15, 2021

Actions Taken:

1. A repository of all OSES professional development trainings (recorded links, webinars) is currently being maintained in HISD's HUB as of August 2020 as part of our strategic objective to provide efficient, centrally located, easily accessible resources for staff stakeholders.
2. Staff stakeholders may view previously conducted trainings and supplemental resources which are available through HISD's HUB, HISD's learning system.

Recommendation #3: Create a digital catalog of all special education-related professional development courses. The digital catalog should contain the training materials (i.e., PowerPoint presentations, handouts, assessments, etc.) and dates the training material was created, reviewed, updated and approved; as well as, the date for the next review and update to be performed.

See management's action plan on the next page.

Management's Action Plan

1. Implement as proposed ☐ 2. Implement alternative plan (add a comment) ☒ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: December 15, 2020

Actions Taken:

1. A digital catalog already exists in the District's PD catalog and in the principal's portal, however, the communication and access to it may not be readily known by non-SPED educators and leaders. The digital catalog does not contain documents utilized for the training.
2. A repository of all OSES professional development trainings (recorded links, training materials, webinars) is currently being maintained in HISD's HUB as of August 2020 as part of our strategic objective to provide efficient, centrally located, easily accessible resources for staff stakeholders.
3. Internally, OSES will document the preparation, vetting, and update/approval process for all professional development.

OPPORTUNITY 3: *Professional Development Costs (High Risk)*

The Special Education Department did not separately track professional development program costs to identify how much is expended to provide training and how much it costs to administer each course. We requested the OSES budget to conduct our analysis, but we were only provided department expenditures totaling $378,710 that shows payments made to vendors. **Exhibit 11** on the next page shows a snapshot of the transactions that were provided to internal audit for review. The report did not contain headers or any Distinct information.

6239000000	PS11230000000000	GO1060920000500000005107	Special Education	200.00	SCHOOLS & EDUCATIONAL SVC-NOT ELSEWHERE CLASSIFIED	Region 4	
6239000000	PS11230000000000	GO1060920000500000005107	Special Education	125.00	SCHOOLS & EDUCATIONAL SVC-NOT ELSEWHERE CLASSIFIED	Region 4	
6239000000	PS11230000000000	GO1060920000500000005107	Special Education	125.00	SCHOOLS & EDUCATIONAL SVC-NOT ELSEWHERE CLASSIFIED	Region 4	
6239000000	PS11230000000000	GO1060920000500000005107	Special Education	135.00	SCHOOLS & EDUCATIONAL SVC-NOT ELSEWHERE CLASSIFIED	Region 4	
6239000000	PS11230000000000	GO1060920000500000005107	Special Education	25.00	SCHOOLS & EDUCATIONAL SVC-NOT ELSEWHERE CLASSIFIED	Region 4	
6239000000	PS11230000000000	GO1060920000500000007405	Special Education	1,000.00	SPED CONTRACT SVCS DISTRICT REQUESTED CO	REGION IV EDUCATION SER. CTR.	
6239000000			**Total**	**10,165.56**			
6269010000	AD21230000000000	AO1060920000106092400000	Special Education	400.00	ORGANIZATIONS, MEMBERSHIP-NOT ELSEWHERE CLASSIFIED	Texas Speech Language Hearing Association	
6269010000	PS13230000000000	GO1060920000500000005098	Vision Program	1,800.00		KINGDOM BUILDERS CENTER	
6269010000	PS13230000000000	GO1060920000500000005098	Vision Program	200.00		KINGDOM BUILDERS CENTER	
6269010000	AD21230000000000	AO1060920000106092400000	Special Education	225.00	ROOM RENTAL - ROOM 2111	KINGDOM BUILDERS CENTER	
6269010000	AD21230000000000	AO1060920000106092400000	Special Education	50.00	AV SET UP	KINGDOM BUILDERS CENTER	
6269010000	AD21230000000000	AO1060920000106092400000	Special Education	2,430.00	Room Rental-Rm 2130 Hang Time Mid High	KINGDOM BUILDERS CENTER	
6269010000	AD21230000000000	AO1060920000106092400000	Special Education	300.00	AV Setup-Podium MIC, Screen, Projector	KINGDOM BUILDERS CENTER	
6269010000			**Total**	**5,405.00**			
6299000000	AD21230000000000	AO1060920000106092400000	Special Education	4,132.00	CONTRACT SERVICES FOR REGION IV	REGION IV EDUCATION SER. CTR.	
6299000000	AD21230000000000	AO1060920000106092400000	Special Education	1,035.43		REGION IV EDUCATION SER. CTR.	
6299000000	AD21230000000000	AO1060920000106092400000	Special Education	6,560.00	Contract Services for Region 4	REGION IV EDUCATION SER. CTR.	

Exhibit 11: OSES Expenditures Provided to Internal Audit

Lack of financial visibility on professional development costs creates the following risks:

- The inability to determine and evaluate cost per training session provided.

- The inability to report accurate financials to funding sources which provide support to the District specifically for professional development.

- The cost of administering the training programs and sessions for Special Education IEP implementation may outweigh the participation in the program and the District may be better served if this function was outsourced.

Audit Recommendation for Opportunity #3 – Professional Development Costs

The Special Education Department should ensure the costs related to the professional development program is captured and accurately recorded for each course offered to provide analysis of cost effectiveness and accurate reporting. The Special Education Department should also perform quarterly cost analyses to ensure that costs are expensed accurately and timely to comply with stipulations from funding sources.

See management's action plan on the next page.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Planned Completion Date: June 30, 2021

Actions Taken:

1. In response to conducting an analysis for cost effectiveness, OSES will also determine the extent to which SPED employees are being properly utilized to achieve maximum academic and behavioral growth and progress for students with disabilities versus time and effort required to develop and delivery professional development. OSES will work with the District's budgeting department to conduct analysis.
2. Additionally, the Office of Special Education Services will conduct quarterly reviews with appropriate personnel to review accurate, relevant, and timely expenditures as outlined in funding sources.

OPPORTUNITY 4: *Professional Development Credit (Medium Risk)*

Credit for attending Special Education professional development program training was not accurately recorded and timely provided to attendees. Internal Audit attended the EasyIEP New User (seven attendees on January 8, 2020) and Refresher (three attendees December 11, 2019) trainings and observed the following:

- Individuals arrived late and received full course credit. (New user training-2 and Refresher training-1)
- Individuals enrolled into the training and did not attend it, but they received full course credit. (New user training-1 and Refresher training-1)
- Individuals that attended training without enrolling, but they did not receive credit for their attendance. (New user training-1 and Refresher training-1)

We also noted that the course assessment surveys were not prescriptive for the respective professional development training.

Failure to provide teaching professionals with timely and accurate professional development credit creates the following risks:

- Campus principals may be unable to account for staff time away from campus.

- Overstated or understated professional development credits awarded in OneSource.

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Audit Recommendations for Opportunity #4 Professional Development Credit

Recommendation 1: Develop assessments to be completed by all attendees of professional development trainings and retained by OSES. These assessments should be structured so that they aide in ensuring that the training contents were effectively communicated and understood.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: January 30, 2021

Actions Taken:

1. By January 30, 2021, OSES will create and integrate the use of professional development content assessments at the end of each training. Assessments will be aligned to content objectives and measure content knowledge, skill level, implementation readiness, and monitoring effective use of content.
2. Professional staff must obtain an assessment rate of 80% to ensure content knowledge and mastery.

Recommendation 2: Ensure that teachers receive credit for the hours they attended courses; continue to notate the time the teacher left early or arrived late and adjust the credit accordingly.

Management's Action Plan

1. Implement as proposed ☐ 2. Implement alternative plan (add a comment) ☒ 3. Take no action (add a comment) ☐	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: August 31, 2020

Actions Taken:

1. Effective immediately, the OSES will continue to utilize the District's OneSource system to track teacher attendance at professional development, awarded credit within 48 to 72 hours of attendance, and document late arrivals and early exits for non-attendance credit.
2. Continue to track attendance via the Attendance Tracker during all professional developments.

Recommendation 3: Develop a process to ensure that all professional development credit (i.e., both at campus and district level) is recorded consistently and timely in OneSource.

Management's Action Plan

1. Implement as proposed ☒ 2. Implement alternative plan (add a comment) ☐ 3. Take no action (add a comment) ☒	Responsible Party: Dr. Shannon Verrett, Executive Director Office of Special Education Services Actual Completion Date: September 15, 2020

Actions Taken:

1. OSES utilizes the District's OneSource system to track teacher attendance at professional development, award credit within 48 to 72 hours of attendance, and document late arrivals and early exits for non-attendance credit via attendance tracker/sign-in sheets.

2. OSES administrative staff provides a weekly course closeout status report to monitoring attendance and course credit status.

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APPENDIX A

OBJECTIVE

The purpose of this audit was to assess management controls and processes in place to ensure compliance with internal policies and procedures related to the professional development provided to teaching professionals to implement the IEP with fidelity.

We designed audit procedures to examine and assess management's internal controls in place to ensure:

1. HISD's Special Education Department's professional development program and training was developed to support implementation of the IEP's with fidelity and ensures compliance with IDEA regulations.
2. Communications between campuses, the Professional Development Department and Special Education Department occur to ensure that training needs are being appropriately identified and addressed.
3. The Special Education Department's professional development program training content platforms are convenient and facilitate participation (e.g., classroom based, on-line, on-demand, webinars, etc.).
4. Tools are in place to evaluate the cost effectiveness of the Special Education Department's professional development program.
5. Data is used to drive programmatic decision-making (e.g., feedback from training sessions to drive changes in training content and delivery) and monitoring.

As such, we focused on the following areas:

1. Special Education Department's professional development program development.
2. Special Education Department's professional development program planning.
3. Execution of Special Education Department's professional development program training services and offerings.
4. Special Education Department's professional development program training, tracking and reporting.
5. Feedback from Special Education Department staff to respective principals so the Special Education Department can track professional development needs for teaching professionals.
6. Special Education Department's management reports used to monitor the training program and services provided to ensure IEPs are implemented with fidelity.
7. Cost of the Special Education Department's professional development training program for IEP implementation.

SCOPE

The scope period for this audit is FY 2018 – 2019. We performed some of our test procedures as of the date of fieldwork. This work product includes our evaluation at a specific point in time, and cannot address the inherent, dynamic nature of

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> *subsequent changes to the process and procedures reviewed during our audit process.*

PROCEDURES PERFORMED

We gathered documentation, conducted interviews, performed business process walkthroughs, attended trainings, reviewed written policies and procedures, performed data analysis and sampled supporting documentation.

We performed the following activities:

1. Interviewed key process owners.

2. Reviewed professional development announcements and calendars.

3. Reviewed district policies and procedures for relevance and timeliness.

4. Reviewed training materials, course frequency and enrollment.

5. Attended EasyIEP trainings.

6. Reviewed IEP monitoring reports for relevance and timeliness.

SPECIAL EDUCATION TERMS

This section of the report provides definitions of Special Education terms that may not be familiar to readers.

Admission, Review, and Dismissal (ARD) – a committee established for each eligible student with a disability and for each student for whom a full and individual initial evaluation is conducted.

Fidelity – the degree to which intervention is implemented accurately, following the guidelines of its developers.

Individuals with Disabilities Education Act (IDEA) – a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

Individualized Education Program (IEP) – documented statement of the educational program designated to meet each special education student's individual needs.

Professional development (PD) – activities that develop an individual's skills, knowledge, expertise and other teaching abilities.

Related Services – transportation, and such developmental, corrective, and other supportive services as may be required to assist a child with a disability to benefit from special education, including the early identification and assessment of disabling condition in children.

Students with Disabilities (SWD) – students with some physical or mental impairment that substantially limits major life activities.

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