



Follow-up Review Report



Opportunities To Improve The Exceptional Student Education Program



The ESE Department has taken appropriate actions to address the findings and recommendations in our prior audit report.

June 2009

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. Alberto M. Carvalho
Superintendent of Schools

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TABLE OF CONTENTS

	Page Number
EXECUTIVE SUMMARY AND CONCLUSIONS.....	1
BACKGROUND.....	4
OBJECTIVES, SCOPE AND METHODOLOGY	4
CURRENT STATUS FOLLOW-UP REVIEW OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS	5



Superintendent of Schools
Alberto M. Carvalho

June 16, 2009

Miami-Dade County School Board
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Members of the School Board of Miami-Dade County, Florida
Members of the School Board Audit Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

In accordance with School Board Rule 6Gx13-2C-1.14, Section IV.B.3 and the approved Audit Plan for FY2008-09, we have reviewed the actions taken by management to implement the recommendations included in our prior internal audit report Opportunities to Improve the Exceptional Student Education Program. That report was issued May 2, 2006. The audit objectives were to assess the adequacy of the fiscal operations of the Exceptional Student Education (ESE) function and to determine whether the district's services to the ESE student population and other stakeholders comport with applicable laws, rules, regulations and best practices.

EXECUTIVE SUMMARY AND CONCLUSIONS

In our prior audit report, we concluded that staffing and related expenditures were adequate and complied with program requirements. However, we found that the ESE program could be more efficient by completing a greater number of student initial evaluations more timely, developing the tools and information needed to better monitor the program's operations, and employing various cost containment strategies.

We made 11 recommendations to improve the conditions noted. Management was in general agreement with our recommendations and provided responses indicating the findings would be addressed. Our follow-up review concludes that of the 11 recommendations, management fully implemented 10 and partially implemented one (1).

Our follow-up review further disclosed that the ESE department has a close working relationship with Budget, Grants Administration and Accounting that

allows it to continuously review information on available budget and staffing requirements and respond timely to operational needs.

The review revealed the District Report of 60-Day Evaluation Timelines, which staff uses to monitor the timeliness of the initial evaluations, has been corrected so that it properly aligns with the 60-day timeline established by the Individuals with Disabilities Education Improvement Act (IDEA) and regulations issued by the Florida Department of Education. The 60-day period now begins on the date of Parental Consent rather than on the Case Open Date. The Department also developed a Parent Notification Letter to be used in cases where the psychological evaluation of the student is not completed within the 60-day timeline. In such cases, the appropriate school issues Parent Notification Letters to parents of the affect ESE students, explaining the reason(s) contributing to the delay. We verified a sample of these Parental Notification Letters, without exception. Although compliance, as reported in the District Report of 60-Day Evaluation Timelines for 2007-08 (91%) and 2006-07 (89%) has improved, these results still fall short of the 95% standard established by the Florida Department of Education (FDOE). Nevertheless, it is important to note that these improvements took place during a period of financial crisis for the district that resulted in decreased resources being available to the ESE Department, among others. The district's current financial crisis and resultant budget cuts will likely have a direct impact on its ability to improve or maintain the level of compliance with the IDEA required 60-day evaluation timeline.

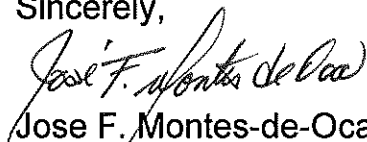
Our original audit included three recommendations addressing claims reimbursement for Medicaid-eligible expenses. We found that a Web-Interface for Special Educators (WISE) report application was developed to identify students who meet eligibility standards for Medicaid services. Claims to Medicaid for actual services provided to eligible students are calculated and billed by a contracted third party administrator. The department also tracks the amounts billed and collected for the two Medicaid programs and records that information on spreadsheets created in response to our recommendation. We noted that not all services claimed through the Fee-For-Services program are reimbursed, and the differences are not explained. The department could benefit from conducting a full reconciliation of amounts billed versus collected. The department also conducted the survey and cost benefit analysis recommended in our prior audit report. The results indicated that the third party claim administrator's cost incurred by the district compared favorably with the estimated cost of performing this function within the ESE Department. Moreover,

eight (8) of the 10 large school districts surveyed indicated they use third party administrators for their Medicaid claims processes.

Our follow-up review further concludes that management's corrective actions have successfully addressed our prior audit concerns over residential placements and cost-sharing opportunities. For example, the School Board Attorney's Office is now asked to provide representation at ESE case reviews and other meetings. Additionally, the ESE Department has developed and implemented a checklist that formalizes and documents negotiations to select residential placement facilities and discussions with other agencies regarding cost-sharing. The administration credits these efforts, as well as the enhancement of the educational resources at Ruth Owens Kruse and Robert Renick Special Education Center, for the reduction in the number of students in residential placement. The ESE Department's records indicate that there are nine (9) students in residential placement in the 2008-09 school year, with an estimated annual cost of approximately \$1.3 million, compared to 21 residentially placed students during the 2005-06 school year, at an estimated cost in excess of \$2.8 million. To validate how the negotiation procedures and continuous evaluation of residential placements now in place have resulted in reduced cost of residential placement, we inspected the documents supporting a case where, under the appropriate conditions, the student was "stepped down" from a residential facility where the annual cost was \$283,000 to a satisfactory facility where the annual cost was \$175,000. Successful cost-sharing negotiations with the Agency for Persons with Disabilities (APD) resulted in an agreement whereby the district was able to limit its financial responsibility to the value of the FTE (approximately \$20,000), with APD paying for the balance (\$155,000) of the residential cost for this case.

Based on our observations, the ESE Department has taken appropriate actions to address the findings and recommendations in our prior audit report and is currently working to address the one recommendation that is not fully implemented. We commend management for its responsiveness and the high measure of accountability accepted in addressing our prior audit findings and recommendations.

Sincerely,



Jose F. Montes-de-Oca, CPA

Interim Chief Auditor

Office of Management and Compliance Audits

BACKGROUND

Exceptional Student Education (the ESE Department) is responsible for ensuring that the district delivers appropriate instructional services to all students identified as needing an exceptional education program. The district's Exceptional Student Education (ESE) Program is governed at the federal level by the Individuals with Disabilities Education Improvement Act (IDEA), at the state level by Section 1003.57 Florida Statutes and various State Board of Education Rules, and at the local level by School Board Rule 6Gx13-6A-1.331 (the ESE Manual).

At the time of our original audit in 2006, we reported that ESE program expenses for FY2004-05 were \$701 million, when ESE student membership was 61,767, including 25,076 gifted students. There are 54,284 students enrolled in ESE programs in FY2008-09, including 28,923 gifted students. The financial crisis affecting the District in the years following our prior audit resulted in reduction of available resources and the department was forced to reduce and realign its staff.

OBJECTIVE, SCOPE AND METHODOLOGY

The objective of this follow-up review was to determine the progress and extent of the implementation of management's plans of action for addressing the 11 recommendations in our prior audit report. The review covered actions taken by management subsequent to issuing the original audit report and through February 28, 2009.

We performed the following procedures to satisfy our objective:

- Interviewed district staff
- Reviewed the organizational structure, policies and procedures, and applicable regulations, statutes, and School Board rules
- Examined, on a sample basis, reports, checklists, correspondence and supporting documentation used by the ESE Department in connection with activities related to our prior audit recommendations
- Performed various other procedures deemed necessary

This performance audit follow-up review is not an audit, but is intended to provide a current status on prior audit findings and recommendations. However, we believe that the evidence obtained and reviewed provides a reasonable basis for our conclusions on the status of prior audit findings and recommendations. This follow-up review did not include a specific assessment of the overall internal controls.

Current Status Follow-up Review of Prior Audit Findings and Recommendations			
Opportunities to Improve the Exceptional Student Education Program – June 23, 2009			
Audit Findings	Recommendations	Corrective Action By Management	Auditors' Comment
<p>1. Develop fiscal measures and indicators for the ESE Program</p>	<p>1.1 Work with Financial Operations and Business Operations Performance Improvement to consider developing and periodically reviewing/comparing fiscal and staffing indicators for the ESE Program.</p>	<p>The Office of Special Education, Alternative Outreach, and Psychological Services staff currently works/meets regularly with personnel in Financial Operations, Accountability and System-wide Performance, Office of Budget Management, Grants Administration, Procurement Management, Accounts Payable, Risk Management and School Facilities to:</p> <ul style="list-style-type: none"> • review Cliff Reports/FR-05-08s; FR-15s; ITS Expenditure Reports; Grant Expenditure; Percentage Reports; Local Budget; ESE Center; Alternative Outreach and Title 1 Reports; Medicaid Administrative Claiming; Fee-for-Service Reports; etc. • monitor, transfer, and assign ESE personnel, e.g., teachers, related service 	<p>Fully Implemented</p>

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		providers, paraprofessionals, ESE clerical, ESE support personnel, etc. <ul style="list-style-type: none"> • create RFPs; contracts; cooperative agreements. • purchase and monitor expenditures in compliance with grant guidelines for materials, supplies, equipment, critical needs resources for individual students with disabilities (SWD), assistive technology, technology, software, protocols, etc. • review needs and distribute/monitor IDEA/Medicaid funds to support SWD and personnel who serve SWD. • distribute/monitor IDEA proportionate share funds to private school students. • plan/purchase expenditures to build and maintain school/FDLRS-S facilities. 	

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		<ul style="list-style-type: none"> develop grants targeting recruitment/retention of ESE critical shortage teachers, special projects, etc. 	
2. Improve the timeliness of the initial evaluations and enhance the monitoring mechanism	2.1 Work with Information Technology Services (ITS) and the Assessment and Data Analysis group to refine the initial evaluation timeliness reports so that they are aligned with the current SBER 6A-6.0331(4)(b) and (c) requirement and soon to be implemented reauthorized IDEA	The evaluation timeline report has been completed in compliance with SBER 6A.6.0331(4)(b) and (c). Further directives from the Florida Department of Education in alignment with IDEA may warrant additional revisions. The report has been distributed to appropriate stakeholders and timelines are being monitored.	Fully Implemented
	2.2 To comply with SBER 6A-6.0331(4)(b) and (c), develop procedures to document and communicate to parents the cause of delays in completing the student evaluation within the timeframe required. Consider incorporating this	The parent notice letter was developed to be sent to parents/guardians when the 60-day timeline has been exceeded. The timeline report identifies those students and generates the letters that will be sent by the school administration to the parents/guardians.	Fully Implemented

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	data into the various timeliness reports used to monitor compliance		
	2.3 Work with the School Board Attorney's Office to define substantial compliance with SBER 6A-6.0331(4)(b) and (c) and the reauthorized IDEA, and identify which phases of the initial evaluation process could be shortened or streamlined. Additionally, work with the Office of Budget Management to ensure adequate resources will be available to become substantially compliant with SBER 6A-6.0331	Representatives from the Division of Special Education meet with staff from the School Board Attorney's office at least weekly to review SWD cases and discuss compliance issues. Compliance with SBER 6A-6.0331(4)(b) and (c) are discussed. The initial evaluation timelines have been shortened. As a part of Zero-based budgeting, adequate resources will be requested from the Office of Budget Management in order to become substantially compliant.	Fully Implemented

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<p>3. Increase reimbursement claims for Medicaid-eligible expenses</p>	<p>3.1 Work with Information Technology Services (ITS) to develop and maintain an electronic data processing (EDP) system that captures all Medicaid-eligible services provided to ESE students.</p>	<p>A meeting was held with ITS to discuss the development of a “stand-alone” web application/electronic data processing system that details Medicaid-eligible therapy services (i.e., Occupational Therapy, Physical Therapy, Speech Therapy, Language Therapy, Nursing Services, Behavioral Services: IEP-related Counseling Services, and Specialized Transportation) provided to “special education” eligible students under IDEA, Part B, as delineated on the students’ Individual Educational Plans (IEPs).</p> <p>The framework was compiled and agreed upon by the Medicaid Reimbursement Programs Unit in the Office of Special Education, Alternative Outreach, and Psychological Services, and ITS. A Service Request was submitted for the</p>	<p>Fully Implemented</p> <p>The corrective action plan management originally presented in May 2006 and its attendant completion timeline, as restated herein, were satisfactorily implemented.</p>

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		above-mentioned proposed application. This office anticipates completion of this application prior to the beginning of the 2006-2007 school year.	
	3.2 ESE's Medicaid Reimbursement Unit should work in collaboration with Financial Operations to periodically reconcile Medicaid reimbursement claims to actual reimbursements received.	<p>A meeting has been scheduled with the Budget Specialist from Financial Operations assigned to the Medicaid Reimbursement Programs Unit, Office of Special Education, Alternative Outreach, and Psychological Services, to develop a plan for periodic reconciliation of Medicaid reimbursement claims to actual reimbursements received.</p> <p>Pursuant to the meeting, a cumulative year-to-date spreadsheet will be tailored to indicate the Medicaid reimbursement claim amounts submitted to the actual reimbursements received for both Medicaid Reimbursement Programs (Administrative</p>	<p>Partially Implemented - Ongoing</p> <p>As indicated in the corrective action plan management originally presented in May 2006, the department currently tracks the amounts billed and collected for the two Medicaid programs and records that information on spreadsheets created in response to our prior audit recommendation. However, not all</p>

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		<p>Claiming, Program 6844, and Fee-For-Service, Program 6845). This office anticipates completion of this spreadsheet (to include FY 05-06 reimbursement information) prior to the beginning of the 2006-2007 school year.</p> <p>Addition to the previously submitted Corrective Action Plan:</p> <p>Explanation of the discrepancies for the billed and collected amounts in the Medicaid Fee-For-Service spreadsheets will be provided in the notes that accompany the spreadsheets. See explanation below.</p> <p>Notes: The discrepancies in the services claimed and the amounts reimbursed consist of the following three circumstances. These</p>	<p>services claimed for the Fee-For-Services program are reimbursed, and the differences are not explained. Therefore, there is uncertainty as to whether the district is being reimbursed for all amounts due to it. A full reconciliation should be conducted. According to information the ESE department provided, the district received \$1.7 million (51.9% of the amount billed) under the Medicaid Fee-For-Services program in FY2007-08, the most recent completed year.</p>

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		<p>circumstances are outside of the control of the M-DCPS Medicaid Reimbursement Unit and are consistent with the discrepancies experienced by other districts as noted in item number 2. An explanation of the discrepancies is listed as follows:</p> <ol style="list-style-type: none"> 1. Electronic Data System (EDS) (Medicaid Fiscal Agent) does not reimburse school districts at the correct FFEP rate : <p>The FFEP rate as indicated is listed below</p> <ul style="list-style-type: none"> o October, 2008: FFEP rate is 55.44% of billed amount o March, 2009: FFEP rate is 67.64% of billed amount <p>EDS was awarded the</p>	

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		<p>contract in 2007-2008 and to date is demonstrating difficulty in reimbursing at the proper rate.</p> <p>2. M-DCPS (as well as the other Florida districts) holds Fee-For-Service back an additional thirty (30) days in order to allow community agencies to submit billing for the same procedure code on the same date of service. Medicaid pays only one (1) provider. Occupational and Physical Therapy, and Speech and Language Therapies are often denied because community agencies are billing on same date of service, therefore M-</p>	

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		<p>DCPS does not receive reimbursement.</p> <p>3. Medicaid Parental Consent to comply with FERPA requirement:</p> <p>Established in the existing system whereby if parents designates NO to share child's identical information with Medicaid information for billing, M-DCPS does not share information, therefore NO billing.</p>	
	<p>3.3 Consult with other large districts that have transitioned from a third party claim administrator to performing ESE Medicaid reimbursement claims processes in-house and perform a cost-benefit analysis to determine the feasibility of performing this function within the ESE department, and act accordingly.</p>	<p>The Medicaid Reimbursement Programs Office within the Office of Special Education, Alternative Outreach, and Psychological Services will implement a plan of action, to consult with large school districts (i.e., Chicago, Las Vegas, Los Angeles, New York, and Washington, D.C.) to determine which districts have transitioned from a third party claim administrator to</p>	<p>Fully Implemented</p> <p>The corrective action plan management originally presented in May 2006 and its attendant completion timeline, as restated herein, were satisfactorily implemented.</p>

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		<p>performing ESE Medicaid reimbursement claims processes in-house. Contingent on the information obtained from these districts, the supervisor will perform a cost-benefit analysis to determine the feasibility of performing this function within the ESE department, and act accordingly.</p> <p>This office anticipates completion of the above plan of action and the cost-benefit analysis by the end of the 2005-2006 school year. A report will follow.</p>	
<p>4. Strengthen the residential placement process and increase cost sharing opportunities</p>	<p>4.1 Develop and implement procedures to have representation from the School Board Attorney's Office at IEP meetings and other proceedings where the residential placement of student is discussed and the parent or guardian</p>	<p>The Office of Special Education, Alternative Outreach, and Psychological Services has had a long-standing policy of collaboration with the School Board Attorney's office on all school-based, regional and District level IEP meetings that</p>	<p>Fully Implemented</p>

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	of the student is represented by legal counsel.	<p>have resulted in litigation (i.e. request for due process hearings/mediations, including proceedings in which there have been recommendations on residential placements. In such instances, a representative of the School Board Attorney's office is either present during the proceedings and/or consulted on a case by case basis as needed.)</p> <p>During this past year, the School Board Attorney's office formalized the process of providing consultation on cases that are escalating towards or in the process of litigation by conducting a weekly review of cases. At these meetings, the School Board Attorney's office and the special education administrative staff meet jointly to discuss cases, coordinate activities, and plan the action needed. This process ensures</p>	

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		<p>that cases involving possible residential placement or a student's discharge from a residential facility are discussed.</p> <p>Please note, there is no existing language in IDEA, State Board Rules, or Miami-Dade County Public Schools (M-DCPS) School Board Rules that require an attorney to be present when a decision is made about residential placements for SWD.</p>	
	<p>4.2 Develop, in collaboration with the Office of the School Board Attorney, detailed written procedures and a checklist for staff to formally use to document the process of selecting a residential placement facility, determining and negotiating the cost, and all cost sharing efforts pursued.</p>	<p>Staff from the Office of Special Education, Alternative Outreach, and Psychological Services is in the process of revising their current request for District Review of Placement Form including additional evidence supporting educational need of residential placement. In addition, this office has begun to develop a draft checklist and web based log for implementation ensuring proper documentation of the selection</p>	<p>Fully Implemented</p> <p>The corrective action plan management originally presented in May 2006 and its attendant completion timeline, as restated herein, were satisfactorily implemented.</p>

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		<p>process of a residential facility, determining and negotiating costs, and exploring cost sharing efforts with other agencies. These procedures will be shared and discussed with the School board Attorney's office prior to implementation. Implementation is targeted for the 2006-2007 school year. Evidence of documentation will follow.</p>	
	<p>4.3 Aggressively pursue cost sharing opportunities with other agencies, as well as working with parents/guardians prior to placing students residentially. Also, regularly and systematically revisit those cases where cost sharing is not in effect and pursue cost sharing.</p>	<p>Staff from the Office of Special Education, Alternative Outreach, and Psychological Services is in the process of scheduling meetings in collaboration with the School Board Attorney's office with the District II Director for the Agency for Persons with Disabilities and Department of Children and Families (DCF) Utilization Management Residential Placement in order to discuss current referral procedures. In addition, a data collection system will be</p>	<p>Fully Implemented</p> <p>The corrective action plan management originally presented in May 2006 and its attendant completion timeline, as restated herein, were satisfactorily implemented.</p>

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		established to review and monitor cases of M-DCPS students in which the placement was initiated and funded by the Agency for Persons with Disabilities or through DCF Utilization Management Residential Placement. This office is in the process of negotiating a cost sharing placement with Agency for Persons with Disabilities for a student currently in residential placement being funded solely by M-DCPS. This office anticipates completion of the above plan of action by the beginning of the 2006-2007 school year. A report will follow.	
	4.4 Insofar as costs of residential placements of ESE students are substantial, the administration should consider reviewing its residential placements to determine whether we can	The Office of Special Education, Alternative Outreach, and Psychological Services has been proactive in systematically reviewing the residential placement of students in order to reduce residential placements through program development	Fully Implemented The corrective action plan management originally presented in May 2006 and its attendant completion timeline, as restated

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	<p>reduce residential placements through enhancements to our in-house educational resources.</p>	<p>and the provision of resources and services as needed. Special consideration is given to address the unique needs of SWD with educationally challenging conditions and provide them a Free and Appropriate Public Education (FAPE) in accordance with the Individuals with Disabilities Education Act (IDEA). Some of the tasks already completed are summarized below.</p> <ul style="list-style-type: none"> • Staff negotiated a Day Treatment Program with Ft. Lauderdale Hospital that has a potential to save the District approximately \$125,950 per student which will be made effective in May of 2006 with one student currently served in residential. • At the beginning of the school year this office reconfigured and expanded 	<p>herein, were satisfactorily implemented.</p>

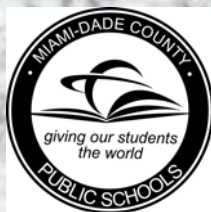
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		<p>the Ruth Owens Kruse and Robert Renick Educational Center schools to serve severely emotionally disturbed or dually-diagnosed mild/moderate cognitively impaired students and students with autism spectrum disorders in grades 9-12.</p> <ul style="list-style-type: none"> • A significantly involved student was stepped down to one of the aforementioned special education centers into a new specially designed classroom from a residential placement for a savings of \$187,150. • Another student whose parents were actively seeking a residential placement was also placed at one of the specialized educational centers. • District staffing specialists are currently working in 	

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		<p>collaboration with regional and District supervisors to monitor students' progress and coordinate additional services and programs in order to decrease the current number of students in residential placements.</p> <ul style="list-style-type: none"> Year to date, the District staffing specialist has been personally involved in approximately ten cases providing interventions, strategies, and/or procedures in order to prevent additional referrals for residential placements. <p>The following tasks are in process:</p> <ul style="list-style-type: none"> Currently developing a specially designed classroom for the step down of a student in residential placement with the potential savings of \$228,350 with 	

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Audit Findings	Recommendations	Corrective Action By Management	Auditors' Comment
		<p>completion anticipated during the 2006-2007 school year.</p> <p>Negotiating a co-funding contract for an existing student for a potential savings of approximately \$210,574 per year. This student was denied for co-funding at time of placement. Initiation anticipated prior to the beginning of the 2006-2007 school year.</p>	

INTERNAL AUDIT REPORT



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