



Office *of the* Auditor General

Audit of Special Education Staffing Requirements

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PREPARED BY:

Office of the Auditor General



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The auditors extend special thanks to departments, divisions, management, special education teachers and school-based staff for the assistance they provided throughout the audit.



ACRONYMS AND DEFINITIONS

Acronyms	Definitions
Abbr.	Abbreviated
BFA	Budget and Financial Analytics
BFS	Business and Financial Services
DHH	Deaf and Hard of Hearing
ECSE	Early Childhood Special Education
ESSA	Every Student Succeeds Act
FAPE	Free Appropriate Public Education
FTE	Full-Time Equivalent
FY	Fiscal Year
HRTD	Human Resources and Talent Development
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
LCPS	Loudoun County Public Schools
LCSB	Loudoun County School Board
OAG	Office of the Auditor General
OSE	Office of Special Education
Qlik	Qlik Sense®
SPED	Special Education
SRC	Student Record Collection
SY	School Year
TA	Teaching Assistant
VA	Virginia
VDOE	Virginia Department of Education



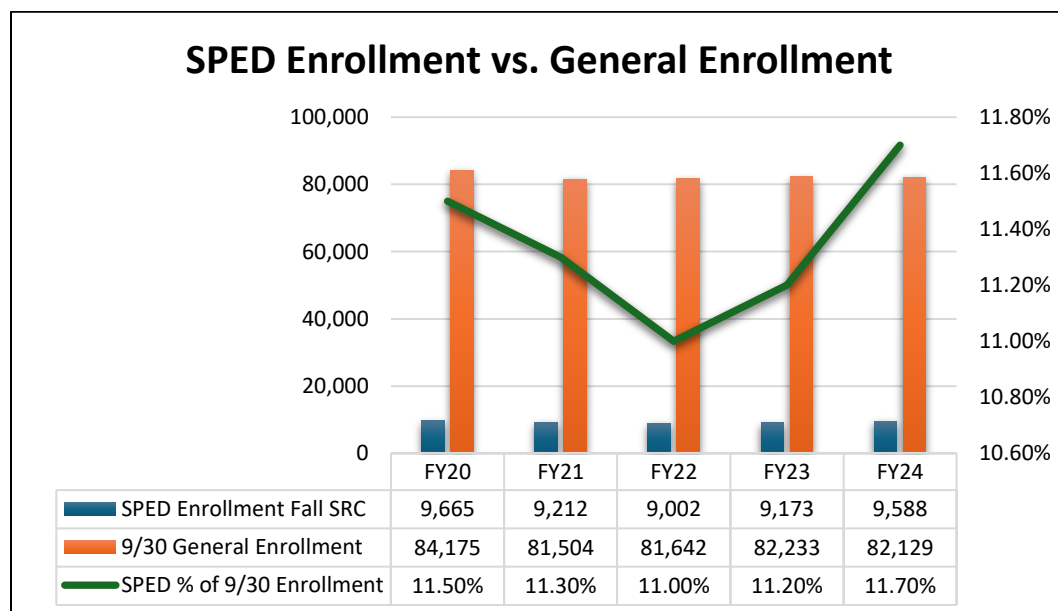
EXECUTIVE SUMMARY

Introduction

This report describes the findings of the Office of the Auditor General's (OAG) audit of Loudoun County Public Schools (LCPS) Special Education (SPED) staffing requirements. The purpose of which was to determine if LCPS staffing adheres to applicable federal, state and local SPED staffing requirements.

During audit fieldwork, the OAG visited 20 schools from December 6, 2023, to January 31, 2024, and interviewed 81 SPED teachers, 18 long-term substitutes and other school-based personnel.

In fiscal year (FY) 2020, LCPS provided SPED Enrollment services to 9,665 students who were 11.50 percent of the total student population of 84,175 per the fall Student Record Collection (SRC). At a low of 9,002 SPED students in FY 2022, LCPS SPED student headcount has returned to pre-pandemic levels with a total of 9,588 students receiving SPED services in the SPED Enrollment Fall September 30, 2023, SRC.



Schools across the nation struggle to fill SPED teaching positions with LCPS being no exception. To mitigate these shortages LCPS collaborates with outside vendors to hire qualified SPED teachers. Additionally, LCPS has a SPED Cohort with George Mason University, which offers undergraduate and graduate programs with teacher licensure and non-licensure programs that prepare professionals working with individuals with special needs.

On February 6, 2024, the Loudoun County School Board (LCSB) adopted the FY 2025 budget for LCPS. This budget includes an additional 77 Full-Time Equivalent (FTE) SPED positions, including 27 Teachers, 35 Teaching Assistants (TAs), and 15 Behavioral Assistants (BA). While these



additional FTEs will assist in addressing the audit finding noted in this report, the OAG identified additional areas that could improve SPED staffing.

Summary of Findings

The OAG interviewed 81 SPED teachers. Of the 81 SPED teachers interviewed, the OAG found five teachers had caseloads that surpassed the state staffing standard. Among the five teachers, one was an Early Childhood Special Education (ECSE) Deaf and Hard of Hearing (DHH) teacher, two were ECSE teachers and two were Autism teachers. Each teacher identified had the requisite number of TAs to assist in instruction.



Opinion/Conclusion

The OAG's audit opinion of **Controls Should Be Enhanced** is based on the scope and observations contained in this report.

There is a **critical risk** finding included in this report. The audit opinion cited above applies only to the scope of this audit engagement.

Summary Recommendations

Controls over SPED staffing should be enhanced. While additional SPED FTEs for FY 2025 will address the need for additional SPED staff, further improvements are recommended through:

- The Office of Special Education (OSE) determining budgeted FTEs for Cross-Categorical Teachers,
- The OSE providing enhanced training to staff on using Qlik Sense® (Qlik)¹ to monitor SPED teacher caseloads,
- Performing exit interviews of SPED staff who voluntarily separate, and
- Tracking SPED personnel turnover.

Background

The Individual with Disabilities Education Act (IDEA) provides the legal grounds for children with disabilities to receive a Free Appropriate Public Education (FAPE). Further, IDEA mandates school divisions include the provision of a FAPE for children with disabilities who are ages two to twenty-one in the least restrictive environment in a location that is as close to the student's home as possible, as well as a continuum of alternative placements.

LCPS provides students with disabilities on a continuum of service options ranging from least to most restrictive:

- General Education
- Inclusive/Collaborative General Education Classes
- Indirect Services
- Indirect Services Self-Contained Services
- Home Based Instructional Services
- ECSE-Preschool aged 2-5
- When appropriate, students may also receive services in private day and residential schools, and in hospital settings.

¹ Qlik Sense® is a business intelligence software platform that combines analytics and search functionality into one application.



Service requirements dictate that SPED and related services must cater to the specific educational needs of children with disabilities, offering access to the general curriculum as much as feasible according to each child's Individualized Education Program (IEP). These services aim to prepare children with disabilities for opportunities in post-secondary education, employment, and independent living. Within LCPS, these services are overseen by the OSE, which bears responsibility for planning, developing, and executing programs and services for students with disabilities, in accordance with the regulations outlined in the IDEA and Every Student Succeeds Act (ESSA).

The student-to-teacher ratio for SPED is lower than the ratio for students without disabilities. It is governed by the Virginia Department of Education (VDOE) SPED staffing requirements, per Administrative Code 8VAC20-81-40. This code also outlines the criteria of caseload² management for services delivered to students with a disability, as detailed in Administrative Code 8VAC20-81-340³. In addition to maintaining staffing ratios, school divisions must recruit and employ highly qualified staff. To maintain highly qualified staff, school divisions provide professional development opportunities for staff to continue to meet these requirements.

Currently LCPS SPED services are provided to approximately 10,000 students with disabilities, ages two to twenty-one, inclusive. Services include the referral, evaluation, and identification of service needs through the Child Find screening process from preschool age through graduation or program completion. Disabilities identified under IDEA include autism, deaf-blind, development delay (ages 2-5), DHH, emotional disability, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech-language impairment, traumatic brain injury, or visual impairment. Related services include speech-language therapy, occupational therapy, physical therapy, adapted physical education, assistive technology, counseling, orientation and mobility services, and parent counseling and training. LCPS provides services to approximately 600 preschool-age students who have been identified as developmentally delayed or in other disability categories, according to IDEA regulations. Services for preschool-age students (ages 2-5) may be provided in the home, school, or a community setting.

To meet state staffing standards, LCPS utilizes a hybrid approach in the development of SPED FTEs. During the budgeting of SPED FTEs, the OSE and the Division of Budget and Financial Analytics (BFA) work collaboratively to project the next school year's end-of-year enrollment for cross-categorical⁴ (non-program) students. BFA then applies the proposed staffing standards to the cross-categorical enrollment projection to calculate division-wide SPED teacher and TA FTEs to provide cross-categorical support. Simultaneously, the OSE identifies the total number of

² Maximum caseload may be as low as 6 students without paraprofessional (Teaching Assistant) 100% of the time to as high as 24 students depending on disability category and level of services required.

³ See Appendix - Virginia State SPED Staffing Standards (abbr.) or in full at <https://law.lis.virginia.gov/admincode/title8/agency20/chapter81/section340/>

⁴ Cross-Categorical – The provision of educational services for students with different areas of disability to be combined for delivery of services.



each type of SPED program that LCPS will require the following year. BFA applies the proposed staffing standards to these program counts to calculate the number of division-wide teacher and teaching assistant FTEs for SPED programs. In relation to state staffing standards, BFA budgets non-program SPED FTEs with a teacher-to-student ratio of one to ten. To accommodate for teacher shortages, growth in SPED enrollment and other factors the cross-categorical teacher-to-student ratio has been updated to one to eleven for FY 2025. When budgeting and developing FTEs, the OSE assumes 100 percent enrollment in each program and follows the criteria set forth in 8VAC20-81-340 for Level II services ([Appendix](#)).

This collaborative approach allows LCPS to place particular focus on SPED program FTEs that consider the unique attributes of Level II services. LCPS SPED programs include:

ECSE (ages 2-5) Programs

- Autism
- Class-Based
- Deaf & Hard of Hearing
- Multiple Disabilities
- Resource-Itinerant
- Reverse Inclusion

Intensive Programs

- Autism
- Emotional Disability

Self-Contained Programs

- Autism
- Deaf & Hard of Hearing
- Emotional Disability
- Intellectual Disability
- Multiple Disabilities

Objectives, Scope and Methodology

The objective of this audit was to assess whether LCPS SPED staffing complies with federal, state, and local regulations to ensure compliance with applicable rules and that SPED FTEs meet the needs of its students. The audit covered activities from FY 2023 through March 6, 2024.

Audit procedures included but not limited to the following:

- Review relevant organization policies and procedures,
- Interview key personnel responsible for overseeing SPED FTE budget processes,
- Interview school-based SPED staff,
- On a sample basis, verify SPED teacher licenses,
- Review SPED FTE budgeting process for accuracy and reasonableness, and
- Reconcile budgeted SPED FTEs to the LCSB approved SPED FTEs.

Audit Criteria

8VAC20-81-40, Special Education Staffing Requirements.

8VAC20-81-340, Special Education Caseload Staffing Requirements.



Findings and Recommendations

Each finding is classified based on organizational level risk as Critical (C), Moderate (M), or Low (L) ⁵.

C

1. The OAG observed five instances of SPED teachers' caseload surpassing state staffing standards.

The OAG interviewed 81 SPED teachers. Of the 81 SPED teachers interviewed, the OAG found five teachers had caseloads that exceeded the state staffing standard. Among the five teachers, one was an ECSE DHH teacher, two were ECSE teachers and two were Autism teachers. All five teachers who were identified had the necessary number of TAs to provide instruction, however, the identified teachers still exceeded state staffing standards.

State staffing standards for Development Delay: age 2-5 Level II services that are center-based provide the maximum caseload a teacher with paraprofessional one hundred percent of the time is eight. The OAG identified one ECSE DHH teacher with a caseload of nine, one ECSE teacher with a caseload of ten and one ECSE teacher with a caseload of eleven.

State staffing standards for Autism Level II services provide the maximum caseload a teacher with paraprofessional one hundred percent of the time is eight. The OAG identified two Self-Contained Autism teachers who had a total of nine cases.

Recommendation 1: The Office of Special Education should determine annual budgeted cross-categorical Full-Time Equivalents for special education.

Why It Matters: The development of FTEs by the OSE is crucial for several reasons. Firstly, FTEs determine the allocation of staffing resources needed for SPED programs within LCPS, ensuring sufficient support for students with disabilities. This control over cross-categorical FTEs allows the OSE to meet educational needs effectively. Secondly, developing their own FTEs ensures compliance with legal requirements such as IDEA and Virginia's state staffing standards, guaranteeing appropriate levels of support and services. Thirdly, FTEs directly impact the quality of education by guiding the provision of necessary interventions and accommodations. They also facilitate accurate data collection and reporting, crucial for assessing program effectiveness and guiding resource allocation decisions. The OSE determining FTEs supports budgeting aligned with educational goals, while aiding in staff training and workload management to create a supportive educational environment.

⁵ Critical – Is a high priority issue, immediate management attention is required. Moderate – Is a medium priority issue, timely management attention is warranted. Low – Is a low priority issue, routine management attention is warranted.

One LCPS Strategic Plan: Goal 1.3 – Care for students. *Ensure a safe and affirming learning environment for all students by implementing a system of supports to address their academic, behavioral, and social-emotional needs.*

Management Responses:

OSE: *The Office of Special Education (OSE) should identify the staffing needs for Special Education, but this task requires collaboration with Business and Financial Services (BFS) and Human Resources and Talent Development (HRTD). OSE should lead the process by requesting FTEs based on the anticipated number of students with disabilities and their specific needs, recognizing that a simple enrollment calculation may not fully capture these needs. Special education enrollment often grows at a faster and less predictable rate than general enrollment. Increased collaboration between OSE and BFS during the 2024-2025 school year has improved this process.*

BFS: *The Auditor General team's work over the past year is appreciated for its objective and professional insight. However, I must respectfully point out that I do not fully agree that there is a direct correlation between the 1st recommendation and the finding. Specifically, the OSE challenge in managing workloads is more directly related to the difficulty in having filled positions to assign to schools than the number of FTEs budgeted in a year. For example, during SY23/24, the average monthly vacancy rate of SPED Teachers was 6.7% (~57 FTEs vacant each month) out of the total 874 SPED Teachers FTEs budgeted.*

Regardless, the budget team will fully support OSE in developing its budget as it does for all other areas across the school division.

Responsible Process Owners: OSE and BFA

Target Date: Ongoing

Assessment of the Management Response by the Office of the Auditor General: The Auditor General has reviewed the management responses from the OSE and BFS and believes that having the OSE lead the development of SPED FTEs, with support from BFA, sufficiently addresses this audit recommendation.

Recommendation 2: The OSE should provide enhanced training to relevant staff, including Principals, Assistant Principals, SPED Deans, SPED Supervisors, and administrative personnel, on effectively utilizing Qlik to monitor SPED teacher caseloads.

Why It Matters: Monitoring SPED teacher caseloads is crucial to ensure students with disabilities receive necessary support and services. Training personnel on Qlik enables cost-effective monitoring of teacher caseloads, facilitating timely responses from the OSE.



One LCPS Strategic Plan: Goal 1.3 – Care for students. *Ensure a safe and affirming learning environment for all students by implementing a system of supports to address their academic, behavioral, and social-emotional needs.*

Management Response: *The Office of Special Education (OSE) employs several rigorous mechanisms to monitor caseloads, as detailed and disclosed to auditors. This includes oversight through the VA IEP Case Management Wizard and Qlik databases at the division level, and direct monitoring by case managers, Principals, Special Education Designees, Special Education Deans, and OSE Special Education Supervisors. Regular opportunities for communication on caseloads are facilitated through monthly division-wide designee meetings and monthly cluster meetings with supervisors. Additionally, ongoing monitoring of building staffing ratios is conducted through regular touchpoints with Business and Financial Services (BFS) and documented on a shared spreadsheet. FTEs are also continuously monitored with the Human Resources and Talent Development (HRTD) through regular communication and a shared spreadsheet. This increases awareness of vacancies as well. OSE administration meets monthly with administrative designees to provide various trainings and is readily available to discuss caseload concerns with principals or their Designees. Ongoing collaboration with BFS and HRTD ensures timely adjustments and additions of support where necessary. Caseload management is paramount to our operations, underpinning our commitment to checks and balances. When caseloads exceed capacity within a building, OSE works with the school to secure support through various channels. OSE welcomes actionable feedback toward our continuous improvement.*

Responsible Process Owner: OSE

Target Date: Ongoing

Assessment of the Management Response by the Office of the Auditor General: The Auditor General has reviewed the management response and has determined it adequately addresses this audit recommendation.

Recommendation 3: LCPS should conduct an exit interview when SPED personnel voluntarily separate to identify areas or practices that could improve staff retention.

Why It Matters: The purpose of an exit interview is to assess the overall experience within an organization and identify opportunities to improve retention and engagement. School divisions across Virginia and nationwide face difficult challenges when staffing for SPED positions. Due to the difficulties staffing for SPED teachers and other supporting roles, retention becomes even more critical. Performing an exit interview allows LCPS to obtain valuable information on potential ways to enhance employee experience within LCPS. The benefits of retaining SPED staff include improved productivity, increased morale and satisfaction, and the ability to retain institutional knowledge. In reverse, losing experienced teachers can reduce overall productivity, decrease stability, and increase training requirements.



One LCPS Strategic Plan: Goal 2.3 – Employer of Choice. *Serve as an employer of choice committed to recruiting, developing, supporting and retaining top diverse talent while also offering competitive salaries and benefits for all staff.*

Management Response: *In November 2023, the division implemented an enhanced exit survey and process for separating employees, which has already shown an increase in the completion percentage of exit surveys. This data will be monitored by the Human Resources and Talent Development (HRTD) staffing team to identify trends and areas of concern. The revised exit survey includes a question related to having a follow-up, in which HRTD will follow up with that separating employee to discuss their survey results. In the Fall 2024, HRTD anticipates implementing a stay survey process.*

Responsible Process Owner: HRTD

Target Date: Ongoing

Assessment of the Management Response by the Office of the Auditor General: The Auditor General has reviewed HRTD’s management response and has determined it adequately addresses this audit recommendation.

Recommendation 4: LCPS should track SPED personnel turnover.

Why It Matters: Tracking employee turnover is essential in determining the effectiveness of people management strategies. It would also allow LCPS stakeholders to determine if SPED turnover is high or suddenly begins to rise. Furthermore, it would assist LCPS in evaluating and prioritizing changes or adjustments to its culture or practices to reduce attrition and enhance employee retention for difficult to fill positions within SPED.

One LCPS Strategic Plan: Goal 2.3 – Employer of Choice. *Serve as an employer of choice committed to recruiting, developing, supporting and retaining top diverse talent while also offering competitive salaries and benefits for all staff.*

Management Response: *Employee attrition is tracked as part of the division’s annual data education student service adjustments are managed by OSE, and are directly linked to staffing, the management of positions is a collaborative effort between HRTD and OSE.*

Responsible Process Owner: HRTD

Target Date: Ongoing



Assessment of the Management Response by the Office of the Auditor General: Currently HRTD's annual data report only provides attrition data in the aggregate and does not drill down to the SPED level. The Auditor General has reviewed HRTD's management response and has determined that HRTD leveraging data from this report to identify trends and areas of concern in collaboration with working the OSE to manage SPED positions adequately addresses this recommendation.

Observations

During the audit, the OAG observed that communications between BFS, HRTD, the OSE and at the school level had improved over the audit period. Each division has made an effort to improve communications and information sharing. However, the OAG observed that there are still minor improvements that can be made with the sharing of documents amongst these divisions that pertain to SPED teacher vacancies, cross-categorical budgeting information and communications to school-based staff. This observation does not arise at the level of an audit finding and does not require a management response, but that divisions should continue their efforts to enhance cross-departmental information sharing.



Appendix -Virginia SPED Staffing Standards (abbr.)

8VAC20-81-40, Special Education Staffing Requirements

1. Staffing shall be in accordance with the requirements of 8VAC20-81-340 in the following settings.
 - a. Students with disabilities shall be instructed with students without disabilities in general education settings and classrooms, as appropriate, and in accordance with the Individualized Education Program (IEP). The service level, Level I or II, is based on the amount of time the student receives special education.
 - b. When children with disabilities are removed from the general education setting and classroom to provide instruction, special education and related services, they may receive services with children with the same disability or with children with different disabilities.

8VAC20-81-340, Special Education Caseload Staffing Requirements

Figure 1: Local school division caseload maximums as funded by the Virginia Appropriation Act.

Disability Category	Level II		Level I
	With Paraprofessional 100% of the Time	Without Paraprofessional 100% of the Time	
Autism	8	6	24
Deaf-Blindness	8	6	
Development Delay: age 5-6	10	8	
Development Delay: age 2-5	8 Center-based 10 Combined	12 Home-based and/or Itinerant	
Emotional Disability	10	8	24
Hearing Impairment /Deaf	10	8	24
Intellectual Disability	10	8	24
Learning Disability	10	8	24
Multiple Disabilities	8	6	
Orthopedic Impairment	10	8	24
Other Health Impairment	10	8	24
Speech or Language Impairment	NA	NA	68 (Itinerant)
Traumatic Brain Injury	May be placed in any program, according to the IEP.		
Combined group of students needing Level I services with students needing Level II services	20 Points (See Figure 2)		



Figure 2: Values for students receiving Level I services when combined with students receiving Level II services:

Disability Category	Level II Values		Level I Values
	With Paraprofessional 100% of the Time	Without Paraprofessional 100% of the Time	
Autism	2.5	3.3	1
Deaf-blindness	2.5	3.3	1
Development Delay: age 5-6	2.0	2.5	1
Emotional Disability	2.0	2.5	1
Hearing Impairment /Deaf	2.0	2.5	1
Intellectual Disability	2.0	2.5	1
Learning Disability	2.0	2.5	1
Multiple Disabilities	2.5	3.3	1
Orthopedic Impairment	2.0	2.5	1
Other Health Impairment	2.0	2.5	1
Traumatic Brain Injury	2.0	2.5	1

8VAC20-81-10 Definitions

"Caseload" means the number of students served by special education personnel.

"Level I services" means the provision of special education to children with disabilities for less than 50% of their instructional school day (excluding intermission for meals). The time that a child receives special education services is calculated on the basis of special education services described in the individualized education program, rather than the location of services.

"Level II services" means the provision of special education to children with disabilities for 50% or more of the instructional school day (excluding intermission for meals). The time that a child receives special education services is calculated on the basis of special education services described in the individualized education program, rather than the location of services.

"Paraprofessional" also known as paraeducator, means an appropriately trained employee who assists and is supervised by qualified professional staff in meeting the requirements of this chapter. (34 CFR 300.156(b)(2)(iii))

8VAC20-671-330 Support Staff

A. School support personnel, including contractual service providers, shall meet the Board of Education's Licensure Regulations for School Personnel (8VAC20-22) or the requirements of another state or national accrediting agency.