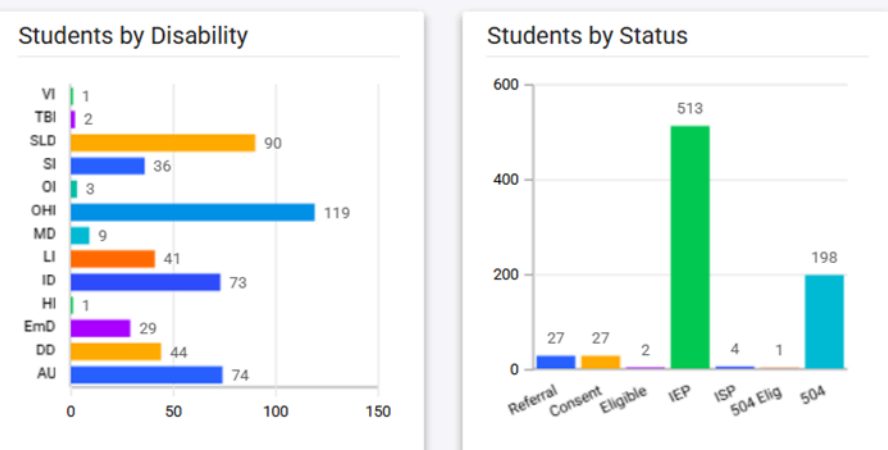
Special Services Board Report
November 6, 2026



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Fiscal Monitoring Audit Summary – 2024–2025 School Year

Our special education program recently completed a fiscal monitoring audit. As part of this review, auditors examined every expenditure made during the 2024–2025 school year to verify that funds were spent appropriately and in alignment with federal and state requirements. The review resulted in three findings: one area in which we were found to be in compliance and two areas that require corrective action. Each is summarized below, along with the steps we are taking to address it.

Finding 1: Threat Assessment Conference (In Compliance)
The district used IDEA grant funds to send six staff members to a Threat Assessment conference. Auditors requested additional documentation explaining how the training directly supported students receiving special education services. After we provided this information, the expenditure was found to be in compliance. This finding reinforces the importance of clearly documenting the connection between IDEA-funded professional development and its benefit to students with disabilities.

Finding 2: Time and Effort Documentation (Out of Compliance)
We were found to be out of compliance with federal time and effort requirements. Our current practice is to have only teachers whose salaries are paid 100% from IDEA funds sign a semi-annual certification for federal funds, once at midyear and again at the end of the year. Moving forward, we will expand our documentation so that all staff paid with special education funds are accounted for. For classified staff, we will make changes in Inova so that payroll records accurately show they are paid out of special education funds, ensuring our records fully support how those salaries are charged.

Federal rules (2 CFR 200.430) cover every employee paid in full or in part from federal funds, and local staff counted toward maintenance of effort. Staff who work only on special education sign a semi-annual certification, July-December and January-June. Staff with more than one activity keep a monthly time and effort report, signed after the work is done. That includes special education staff with general education duties such as leadership, lunch, recess or a resource room with general education students.

This year 24 staff are charged to IDEA, 21 of them split with other funds. Classified staff already clock in and out in Inova; their time will carry the full account code, so a report shows whether IDEA or local funds paid each hour. Time on general education duties cannot be charged to special education funds and moves to the General Fund.

Payroll coding will be checked against actual time at least quarterly, corrected that quarter when it is off by 10% or more, and fully trued up at year end. The district will adopt written time and effort procedures. Staff on fixed schedules may move to a schedule-based system, which needs state approval.

Finding 3: Inventory (Out of Compliance)
We were also found to be out of compliance in the area of inventory. We currently maintain an inventory library to track items purchased with special education funds, which gives us a solid foundation. However, we do not yet have a consistent practice in place for special education classrooms to conduct a physical inventory of those items. Moving forward, we will establish a regular inventory procedure for each special education room so that our records match what is actually on hand and all items purchased with special education funds remain accounted for. Items go on the inventory when they are bought. The state requires a count at least every two years; each room will count every spring.

Moving Forward
While two areas require corrective action, this audit has given us a clear picture of where our fiscal practices are strong and where they need to be strengthened. We are committed to implementing these changes promptly so that special education funds continue to be used responsibly, documented thoroughly, and directed toward supporting our students. The state also recommended the district adopt written Uniform Grant Guidance procedures covering all federal grants.