



Dave Yost • Auditor of State





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To the Residents, Board and Administration of the Warrensville Heights City School District:

As requested by the Warrensville Heights City School District, the Auditor of State initiated a performance audit of special education services within the District. The functional areas assessed during the audit were staffing, service procurement, program management, program planning and communications, monitoring of third-party contracts, and use of the Educational Management Information System (EMIS). Because the audit is limited to program management, it does not contain financial implications.

The performance audit contains recommendations that identify the potential for efficiency improvements and cost savings. While the recommendations contained in the audit report are resources intended to assist in improvement efforts, the District is encouraged to assess overall operations and develop additional alternatives.

An executive summary has been prepared which includes, where relevant, background information; a District overview; the methodology and scope for the performance audit; the audit objectives; and key conclusions, recommendations and financial implications.. The District has been encouraged to use the results of the performance audit as a resource for further improving overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.ohioauditor.gov> by choosing the "Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

September 5, 2012



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# Executive Summary

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In June 2009, the Auditor of State issued a performance audit to assist the District in achieving fiscal solvency and help resolve the conditions that led to the fiscal caution designation. The 2009 performance audit contained recommendations which, if fully implemented, were estimated to save the District approximately \$4.5 million per year.

Since the release of the 2009 performance audit, Warrensville Heights City School District (WHCSD) has made significant improvements in the management and deployment of its special education services. However, its special education expenditures exceed similar districts by 38.3<sup>1</sup> percent and it has not adhered to compliance requirements to ensure delivery of appropriate services to its special needs students. Though the District is improving under the direct intervention and supervision of the Ohio Department of Education, several barriers to long term success of this program remain.

This performance audit analyzes how WHCSD delivers its special education services. It was conducted at the request of the Board of Education to provide the District with decision making information. Because this audit examines program management, it does not include financial savings. It may reasonably be expected that program improvements would result in savings but estimating such potential savings is outside the scope of the audit.

## Summary of Recommendations

The audit report contains recommendations that are intended to provide WHCSD with options to improve its special education service deployment. In order to obtain a full understanding of the assessed areas, the reader is encouraged to review the recommendations in their entirety. The following summarizes the key recommendations from the performance audit report.

- Implement a formal budgeting process so that the District ensures its resources are wisely spent on effective programs.
- Provide more intensive early intervention strategies to at-risk students to divert them from special education into more appropriate services.
- Ensure compliance efforts are implemented and sustained to improve IEP processes and student reporting so that the District's gains in this area are not reversed.

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<sup>1</sup> During the course of the performance audit, auditors identified significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses (see **R4**). Audit conclusions were not drawn from the District's financial data.

- Ensure the accuracy and appropriateness of expenditure coding so that data can be used to analyze District program operations and ensure the timeliness of financial reporting to maintain federal funding.
- Formalize and enhance processes to validate and report EMIS data so that staff data can be used to analyze program operations and staffing needs.
- Ensure special education staffing level reviews are sustained so that staffing is appropriately scaled for the population the District serves.
- Ensure training efforts are sustained to enhance staff capacity, improve compliance, and improve service delivery.

### **Issue for Further Study**

AOS standards require the disclosure of significant issues identified during an audit that were not reviewed in depth. These issues may not be directly related to the audit objectives or may be issues that the auditors do not have the time or resources to pursue.

**Span of Control - Administrative and Clerical Support:** As part of the performance audit, the administrative and clerical staffing levels for special education operations at WHCSD were compared to the peer districts on the basis of the number of special needs students identified and served by each District. Due to the number of compliance and operational challenges WHCSD is facing, the District should temporarily hold off on making reductions to administrator and clerical support FTE positions despite the peer analysis which indicates WHCSD is overstaffed by 1.5 FTEs according to FY 2011-12 data. The District should reevaluate the administrative and clerical support levels for FY 2012-13 school year.

### **Noteworthy Accomplishment**

Noteworthy accomplishments acknowledge significant accomplishments or exemplary practices.

**Staff and Student Planning Review:** The Intensive Compliance Intervention Administrators (ICIA) at WHCSD have instituted a planning review process to anticipate staffing needs for the following school year and identify the level of services required to appropriately serve students.

After initial projections are developed in the spring, the ICIA's monitor enrollment and student withdraws over the summer to ensure appropriate staffing levels. This is particularly important due to the specialized needs of special education students. The result of these planning efforts allows for a data driven analysis of staffing assignments, service levels, and student needs and creates a process that fosters continual evaluation and change to projected demands.



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# Management Report

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## Performance Audit Background

### What is Good Performance: Scope, Objectives and Benchmarks

Applicable standards require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives.

### Audit Scope and Objectives

WHCSD requested the AOS Office conduct a performance audit of selected areas of its special education program deployment. In consultation with District officials, AOS selected the following audit objectives:

- Review special education staffing by grade/disability category compared to ratios in comparative districts;
- Review special education service procurement-costs/cost comparisons to similar districts;
- Assess District-based program management practices;
- Review program goal-setting, expectations, communication, training and monitoring to ensure processes occur as expected;
- Review contracting, monitoring, and ensure delivery of third-party services; and
- Assess Educational Management Information System (EMIS) accuracy and management.

### Benchmarks

Bedford City School District, Maple Heights City School District, Richmond Heights Local School District, Cleveland Heights-University Heights City School District, and Garfield Heights City School District were selected as peers for this performance audit. These peers were selected based on discussions with the Board of Education, Superintendent, Treasurer, and Special Education Program administrators and a review of the First Ring Superintendents' Collaborative. Furthermore, external organizations and sources were used to provide comparative information, including the following:

- Ohio Revised Code (ORC),
- Ohio Administrative Code (OAC),

- Government Finance Officers Association (GFOA),
- American Institute of Certified Public Accountants (AICPA),
- Governmental Accounting Standards Board (GASB),
  
- National Advisory Council on State and Local Budgeting (NACSLB),
- Society for Human Resource Management (SHRM)

## **Scope and Methodology – How AOS Conducted this Audit**

Performance audits provide assurance or conclusions based on evaluations of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

The AOS Office conducted the performance audit of Warrensville Heights City School District in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that AOS plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. AOS believes that the evidence obtained, with the exception of the District's financial information (see **R4**), provides a reasonable basis for the findings and conclusions presented in this report based on the audit objectives.

Audit planning and fieldwork was conducted from March 2011 through August 2011 and data was drawn from FYs 2008-09, 2009-10, and 2010-11. To complete this report, auditors gathered and assessed data from the District; conducted interviews with various program administrators and board members; identified applicable benchmarks and leading practices; and developed a composite of peer districts. The performance audit process involved significant information sharing with District program administrators and Board Members including preliminary drafts of findings and proposed recommendations related to the identified audit areas. Furthermore, periodic status meetings were held throughout the engagement to inform the District of key issues impacting selected areas, and to confirm preliminary findings. Throughout the audit process, input from the District was solicited and considered when assessing the selected areas and framing recommendations. Finally, the District provided verbal and written comments in response to the various recommendations that were taken into consideration during the reporting process. Where warranted, audit staff modified the final report based on the comments.

## **Detailed Discussion**

### **District and Special Education Program Background**

WHCSD has experienced significant turnover in the Superintendent, Treasurer, Business Manager, and Special Education Director positions during the past few years and this has

impacted the stability of its special education program. The instability of the program contributed to the District's problems with its financial records (see **R4**) and special education program functions (see **R2** and **R3**). Additionally, the District has had difficulty in retaining principals and there is little consistency or continuity between buildings or across the District (see **R6** and **R7**).

Since FY 2009-10, WHCSD has used the services of two consultants from the Ohio Department of Education's Office for Exceptional Children's State Support Team to assist it with appropriately providing special education services.<sup>2</sup> These consultants, Intensive Compliance Intervention Administrators (ICIA), have been provided to the District by ODE because WHCSD has failed to resolve multiple years of non-compliance issues (see **R3**).

During the course of the audit, the District hired a coordinator for special education, a position the District has not filled since FY 2008-09. In order to promote compliance efforts and ensure a smooth transition between the ICIA's and the newly hired District coordinator, the State Support Team agreed to maintain one of the ICIA positions. At the end of the school year, the ICIA will exit the District, leaving intact the necessary processes and structure to ensure continued compliance (see **R3**) and proper operation of the special education program (see **R6** and **R7**). It is important to note that the State Support Team required the District to hire a coordinator from outside of WHCSD's current organization, specifically prohibiting the District from reassigning a WHCSD employee to the Special Education Department.

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<sup>2</sup> The State Support Team (SST) and its' affiliation with the Cuyahoga County Educational Service Center was developed in response to the No Child Left Behind Act, which requires each state to provide a network of support services to districts in need of improvement and intervention to help them close achievement gaps for all students. These State Support Teams, and particularly the services related to special education, are essentially an extension of the Ohio Department of Education's Office for Exceptional Children.

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## Recommendations

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**R1 Implement a budgeting process to more appropriately plan and execute District initiatives.**

**WHCSD should adopt and implement a budgeting process for the District focusing on results and outcomes. This is particularly important to ensure effective allocation of local revenue and grant resources in the special education program. Such a process, connected to an effective planning process, will help the District and its Special Education Department identify and fund those activities most critical to the success of their operations.**

WHCSD has not implemented an annual budgeting process. The ICIA noted the only financial involvement of the Special Education Department is allocating and reporting federal grant fund use. This process, however, is not connected to a planning process, but rather serves as a report of how federal funds were used to support special education. Additionally, according to the District's special education spending displayed in **Table 3**, federal spending, which includes both special education and stimulus funds, only accounted for 11.1 percent of total special education spending in FY 2010-11.

In addition to lacking a budgeting and resource allocation process, the Special Education Department also does not receive regular reports of spending. While spending is reviewed at the end of the year to calculate excess costs for students attending WHCSD from other Districts, the special education department does not plan or prioritize how General Fund monies will be used to support special education operations.

The National Advisory Council on State and Local Budgeting (NACSLB) has identified essential principles of effective budgeting, including the need to set broad goals to guide decisions, develop strategies and financial policies, design a budget supportive of those goals, and then evaluate the success in achieving stated goals. The Government Finance Officers Association (GFOA) also recommends essential principles of budgeting.

With a high level of turnover in key administrative positions, the District has not been able to implement a budgeting processes focused on results and outcomes.<sup>3</sup>

The absence of a budgeting process that allows for the prioritization of limited resources connected with an effective planning process hampers not just the Special Education Department, but the entire District and all of its operations. Implementation of major initiatives such as, Action 100/100BC, Positive Behavior Intervention and Support (PBIS), continued professional development, and the need to provide services for students with complex and unique

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<sup>3</sup> The current Treasurer joined the District in January, 2010 and his primary focus has been to correct errors from past fiscal years (see **R4**). Similarly, the District Superintendent was hired at the start of FY 2010-11.

needs, requires a significant level of planning. Such planning, therefore, must be met with a level of financial support. In a period of limited resources and declining revenue streams, it is more important than ever to identify the most mission critical programs, and then direct resources to those activities. Without such a process, the District risks investing in areas that do not contribute to or allow for the success of the special education program, and ultimately, the students served.

## **R2 Provide more intensive early intervention strategies to at-risk students.**

**WHCSD should continue working toward achieving uniformity in its general education program and fully implementing and evaluating a RTI instruction system. The District should also use 15 percent of its IDEA funds to support programs for at-risk students.<sup>45</sup> Additionally, it should provide intensive professional development and commit leadership to RTI implementation and evaluation.**

WHCSD has not enforced a consistent process or system for special education identification and instruction. WHCSD used Dynamic Indicators of Basic Early Literacy Skills (DIBELS)<sup>6</sup>; however, it no longer formally supports DIBELS, though some teachers continue to use components of the program in a paper-based format.<sup>7</sup> WHCSD also has Intervention Assistant Teams (IATs) at each building. However, when a teacher refers a student to an IAT, there is no formal or consistently applied review process and the team's decisions are not based on data. As such, use of this system may lead to over-identification of special education students.

To address early intervention, the District implemented Action 100.<sup>8</sup> However, The District's first focus has been to achieve uniformity in the general education methodology before moving to a more specific area of instruction. To this end, the ICIA's developed a Special Education Transition Plan for FY 2011-12 which includes recommended professional development like behavioral supports/systems, instructional supports using Tier II and III best practices, and using information to develop IEP goals and objectives and monitor progress (see **R3**).

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<sup>4</sup> According to the Ohio Department of Education, a district may choose to use up to 15 percent of their total Part-B allocation awards to implement a Comprehensive Early Intervening System (CEIS) to provide early intervening services for those students not yet identified as needing special education or related services, but who may need additional academic and behavioral supports to meet grade-level indicators. More specifically, these services should be targeted to K-12 (with a focus on K-3) students.

<sup>5</sup> During the course of the audit, the District used a portion of Part-B allocation awards to continue supporting early intervention services.

<sup>6</sup> DIBELS is an older screening model that does not rely heavily on data to determine student progress; rather this is left to the teacher's discretion.

<sup>7</sup> The District uses Schoolpace, a web based screener instead of the old screening model of DIBELS.

<sup>8</sup> During the course of the audit, the Superintendent noted that WHCSD implemented the Action 100 model. Through this model, WHCSD tracks student reading and writing growth. Additionally, WHCSD tracks professional development of staff related to the implementation of the Action 100 model. The Superintendent noted this program has not been evaluated to determine the program's success. The Superintendent noted that evaluating Action 100 is one of her personal goals for the FY 2012-13 school year.

The District plans to evaluate Action 100, a 12-step RTI model focused on reading success.<sup>9</sup> This program requires significant professional development for the District's leadership team (including principals) and teachers.

The Superintendent was not aware that the District has not implemented a full inclusion model. Inclusion was generally implemented by other Ohio school districts over a decade ago. Similarly, the Director of School Improvement at the District, stated the District needs to implement an inclusion model, which will require training and a shift in the way staff perceive special education students. The Superintendent implemented the Positive Behavioral Intervention and Supports program<sup>10</sup> to help improve the District's culture and environment and establish a language of respect that all staff communicates. The Director of ODE's SST- Region 3 indicated that Positive Behavioral Intervention and Supports is an effective program for distinguishing between academic and behavior issues. Positive Behavioral Intervention and Supports and RTI<sup>11</sup> share the same principles of universal screening, continuous progress monitoring, data-based decision making, implementation fidelity, and evidence-based interventions.

The ICIA would like the District to implement a RTI program that includes reading, math, and behavior components. Additionally, the ICIA noted that the RTI program should include a benchmark and progress monitoring system based on direct, frequent and continuous student assessment. The results from the program should be reported to students, parents, teachers and administrators via a web-based management and reporting system to determine response to intervention. One vendor's RTI program includes the following tiers:

- **Benchmark:** Assess all students three times per year for universal screening, general education progress monitoring, and adequate yearly progress (AYP) accountability.
- **Strategic Monitor:** Monitor at-risk students monthly and evaluate the effectiveness of instructional changes.
- **Progress Monitor:** Write individualized annual goals and monitor more frequently for students who need intensive instructional services.

Implementation requires training teachers and school psychologists, as well as someone to take leadership of the program at the District. Furthermore, the District should use 15 percent of its IDEA funds to support at-risk students and therefore, RTI.

Full implementation and evaluation of a RTI model is critical to its success. According to the Director of Special Education for SST- Region 3, the first priority in implementing RTI is that a

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<sup>9</sup> The Action 100 12 steps are: principal leadership, teacher expertise, reading levels determined and tracked, independent reading system, home reading routines, data management, conferencing and formative assessments, direct systematic instruction, differentiated instruction in reading and writing, small-group intervention, intensive one-on-one intervention, and reading and writing in social studies and science.

<sup>10</sup> WHCSD describes Positive Behavioral Intervention and Supports as " a framework or approach for assisting school personnel in adopting and organizing evidence-based behavioral interventions into an integrated continuum that enhances academic and social behavior outcomes for all students."

<sup>11</sup> A RTI program is a school-wide, multi-level instructional and behavioral system for preventing school failure. It focuses on screening; progress monitoring; data-based decision making for instruction, movement within the multi-level system, and disability identification (in accordance with state law.)

Tier 1 general education curriculum is needed. This impacts 85-90 percent of students at a district. It is from collecting data that more informed decisions can be made about the students who cannot be served with the general education curriculum. RTI must also have a universal screener.

Furthermore, the Director of Special Education for SST- Region 3 stated RTI has been shown to save school districts significantly over the long run based on the assumption that an effective RTI will divert some children from the special education program. Historically, it was viewed as creating additional work for the regular education teacher because the goal of RTI is that the regular education teacher will initially work to provide interventions before a referral is made to special education. The District has to continue training on how to collect and interpret data that is gathered through the process.

Garfield Heights CSD implemented a RTI program for math and reading using a data intensive software system and has experienced great success in early intervention.

Fully implementing a RTI program would have a cost in the short-term for program materials, training and software. However, the exact amount will depend on the specific instruction program selected, the required professional development, and program materials.

### **R3 Ensure compliance efforts are sustained to improve IEP processes and student reporting.**

**WHCSD should improve its IEP compliance. It should formally document its process for developing and reviewing IEPs, ensure ongoing review of IEPs for areas of noncompliance, provide additional training to teachers and principals, and distribute a reference guide on *How to Create an IEP*, similar to Garfield Heights City School District and Youngstown City School District.**

WHCSD received citations for noncompliance related to Individualized Education Programs (IEPs) on its 2010 and 2011 Special Education Determinations.<sup>12</sup> In 2010, ODE designated the District as *Needs Intervention* (indicating poor performance) for not meeting requirements for three of the six indicators. For the remaining three indicators, the District either did not report data or data was below the minimum group size. In 2011, ODE designated the District as *Needs Assistance* (a slight improvement over the prior year) for not meeting requirements for two of the seven indicators. Of the remaining five indicators, the District met requirements for two and either did not report data or data was below the minimum group size for the other three.

To help the District improve its special education compliance, the Ohio Department of Education

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<sup>12</sup> The Ohio Department of Education, Office of Exceptional Children reviews district performance on providing services to special education students. Districts can receive one of four determinations: *Meets Requirements*, *Needs Assistance*, *Needs Intervention*, and *Needs Substantial Intervention*. The Individuals with Disabilities Educational Act (IDEA) requires state education agencies to conduct these reviews on all districts receiving IDEA funds. District determinations are important to ensure special needs students receive the appropriate type and level of services and to ensure compliance with set standards and indicators.

Office for Exceptional Children State Support Team 3 (ODE) provided the District with two full-time Intensive Compliance Intervention Administrators.

WHCSD uses the State of Ohio's standard IEP form. Although this addresses the compliance aspects of the IEP, it does not address strategy. The Building Principal and Special Education Teacher participate in the IEP meetings. The ICIA's noted they participate only in the most challenging IEP meetings because of the high number of meetings. The District has not documented its internal process for completing IEPs.

During FY 2009-10, the District used American Recovery and Reinvestment Act (ARRA) funds to employ a Special Education Coach who provided professional development to its teachers on IEP development and completion. This position was eliminated in FY 2010-11 because of funding. The ICIA's also provided training to special education teachers and related service staff on IEPs in both 2009 and 2010. However, the information provided by WHCSD does not indicate that the principals have received IEP training.

Although the majority of staff have received training, the ICIA's continue to find errors during their review of every IEP. According to the ICIA's, they provide feedback to teachers on each IEP they complete to reinforce expectations.<sup>13</sup>

Garfield Heights CSD developed an IEP Quick Reference guide that provides special education teachers with guidance for completing each portion of an IEP, including expectations of content and timeliness.

Youngstown CSD also developed an IEP reference manual for its staff. The manual includes the IEP form, methodology for completing each part of the IEP, guidance from ODE, parent contact forms, and examples of modifications.

Part of WHCSD's IEP noncompliance is due to administrative turnover, thereby making consistency and prioritization of compliance efforts difficult. According to the ICIA's, teachers were provided with limited guidance and information related to compliance prior to their arrival and this has substantially contributed to the unsatisfactory condition of IEPs. As a result, when the ICIA's reviewed the District's documents they found that some Evaluation Team Reports (ETRs) had not been reviewed in over five years and numerous IEPs were noncompliant.

Without a formally documented process and routine training for developing and reviewing IEPs, WHCSD runs the risk of continued noncompliance and higher program and service costs.

#### **R4 Ensure the accuracy and appropriateness of expenditure coding and timeliness of financial reporting to maintain federal funding.**

##### **WHCSD should ensure that it accurately records special education expenditures, including**

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<sup>13</sup> During the course of the performance audit, AOS released WHCSD's 2006 financial audit. The audit noted concerns related to IEP accuracy and completeness. See the AOS website for a copy WHCSD's financial audit report. Implementing **R3** will help to ensure IEP accuracy and completeness in the future.



**the correct fund, function and object codes, and applying personnel time and expenditures to the appropriate grant program. Using the USAS manual and the parameters of federal grants, the Treasurer should provide oversight and confirm that each expenditure is attributed to the appropriate expenditure category as the expenditure is made. As special education expenditures are often supported through special revenue funds and grants, accurate recording is essential to ensure compliance with federal and State regulations and appropriate application of the funds. Finally, WHCSD should ensure it files its financial reports in a timely manner so as to avoid potential loss of federal funding.**

During the course of the performance audit, auditors noted significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses.<sup>14</sup>

WHCSD's financial audits also noted deficiencies in the District's record keeping related to expenditures from 2006-2010. The extensive nature of the problems has caused a significant time lag in the completion of these annual audit reports. Though financial data has recently improved through the efforts of the current Treasurer, the historical financial data for the District does not accurately reflect the activities in special education. The lack of good financial information makes it impossible to resolve questions regarding the high cost of purchased services (see **R7**) and the financial management of special education services (see **R1**).

Financial audits of WHCSD expenditure data highlighted several issues pertinent to special education expenditures. First, on several occasions, WHCSD allowed special revenue funds to run in a deficit (negative cash balance) and only made transfers to cover the negative balances at year end. These finds included DPIA, Title I, and IDEA Part B. Second, federal funds related to Title I were spent after the end of the fiscal year, without supporting documentation of allowable costs, and/or were obtained using reported numbers of pupils that were not supported through District documentation. Third, transportation services for special needs students were poorly monitored and overbilling occurred. Fourth, the District's Financial Accountability report for FY 2009-10 was blank.<sup>15</sup> Although the Treasurer stated he entered the data into the District financial system for transmission to the State, ODE did not receive this information. Last, it was noted during the performance audit that WHCSD often does not code staff to the proper payroll funds/activities. For example, the District will charge staff to the General Fund, then six months later, posts payroll to all funds such as Title I.

Generally, WHCSD's problems with its expenditure data relate to poor record keeping, poor internal controls, and limited or nonexistent management oversight in prior periods.

During the course of the performance audit, AOS released WHCSD's 2006 financial audit. The audit reported finding related to: encumbrance of funds, appropriations exceeding estimated resources, expenditures plus encumbrances exceeded appropriations, negative cash and fund

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<sup>14</sup> However, since this comprises the only record of expenditures within WHCSD, the data was used but qualified.

<sup>15</sup> School districts must, in any fiscal year, spend at least the amount of assumed local and state aid generated in the SF-3 by special education pupils for approved special education and related services expenses. The Special Education Fiscal Accountability report provides a district by district account of this requirement.

balances, Title I eligibility and period of eligibility, and the special education cluster. Implementing **R4** will assist with the District in ensuring accurate financials and record keeping moving forward.

Citizens and public officials want and need to know whether governments are handling their funds properly and complying with laws and regulations. Public officials entrusted with public resources are responsible for complying with those laws and regulations. The AICPA's Audit and Accounting Guide, *State and Local Governments*, 4.82 states:

“An entity's management is responsible for ensuring compliance with the laws, regulations, and provisions of grants and contracts applicable to its activities. That responsibility encompasses identifying applicable compliance requirements and establishing internal control designed to provide reasonable assurance that the entity complies with them.”

Poor internal control practices have existed at WHCSD for several years. Problems with controls over expenditures, particularly related to special education, stem from high turnover in the Treasurer's Office, limited management oversight of expenditure recording and cost allocation, limited oversight of special education contracted services, and a lack of attention to appropriate accounting procedures. Furthermore, past Boards of Education at WHCSD did not emphasize the importance of internal controls and vigorous oversight of expenditures.

These practices could lead to WHCSD losing its federal funding, being required to repay grant funds or, at a minimum, allow poorly controlled spending to negatively influence its financial stability and the efficacy of its special education program. These omissions of common procedures and standard business practices could cause WHCSD to lose its federal funding, as the Federal Clearinghouse may monitor the District's financial audit information and annual program reviews by the State that are required to receive funding.<sup>16</sup> Without resolving its internal control issues over expenditure information, particularly related to special education expenditures, WHCSD will not be able to implement basic cost control practices and will continue to incur substantially higher per-pupil costs related to special education activities.

#### **R5 Formalize and enhance processes to validate and report EMIS data.**

**WHCSD should formalize and enhance the processes used to prepare and review data submitted to the Educational Management Information System (EMIS), through the development and adoption of policies and procedures. These procedures should clearly delineate the responsibilities of all positions involved in both preparing the data, but also reviewing data prior to submission. The District has made improvements in EMIS data reporting by establishing an informal process to review both staff and student data. However, in the event any of the key participants in the EMIS data entry and review**

**process were to leave the District, there is not a formal documented process in place to ensure continued accuracy of EMIS data. Establishing formal, documented procedures will**

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<sup>16</sup> The Federal Clearinghouse has not received an annual financial report for FYs 2007-08-FY 2009-10.

**ensure continued fidelity in the EMIS data reporting process and ensure the District is submitting true and accurate student and staff information to the state.**

In its 2009 performance audit, auditors recommended the District develop guidelines and procedures to ensure accurate staff information is prepared and reported to ODE through the Educational Management Information System. This recommendation was made in response to significant errors in the District's data and the lack of a formal process to ensure accuracy. Since the release of that audit, however, there has been turnover in the key individuals responsible for submitting EMIS data.

While the District still lacks formal guidelines, several improvements have been made in the data validation and reporting process. One of the most significant changes includes contracting with an expert from the Lake Geauga Computer Association to provide technical assistance on a part-time basis. This contracted employee works three days per week to help the District improve its reporting and accuracy of staff and student data.<sup>17</sup> Additionally, the District moved to a central registration process. This limits the number of users who are responsible for and have access to modify student data. Furthermore, the Office of Accountability, which is primarily responsible for the integrity of the EMIS data reported, runs error reports on a weekly basis. These error reports are also shared with other departments within the District, including Human Resources, Special Education, and the Treasurer's Office. The result of these efforts has helped the District to resolve identified errors before data is reported to the State.

Lastly, while this process is informal, the Director of Accountability has prepared a working document delineating the data contained within the EMIS system and the responsible party within the District. This is particularly important for staff data, which requires greater involvement and coordination with the Human Resources Department and Treasurer's Office. However, though error reports are regularly reviewed, there is not a formal process that includes a full review of the employee staff records. During the course of the audit, auditors identified errors in the staff data that would not trigger an error in the EMIS system. Within the purview of the special education operations, instructional paraprofessionals were incorrectly assigned to regular or special needs positions, or to other classified job positions. These errors cause the District's EMIS data to not fully reflect operations at WHCSD. Nonetheless, the District has made marked improvements, and District officials commented on the significant level of effort that was made to improve the level of reporting in the past two fiscal years.

ORC 3301.0714 contains guidelines for EMIS and includes requirements to report staff, student, district, building, and financial data through this system. ODE has created and maintains a manual, which outlines specific requirements for EMIS data submissions. The data collected through EMIS is used for State and Federal reporting, funding and distribution of payments, the State's academic accountability system, and the generation of Statewide and district reports.

The Ohio Association of EMIS Professional (OAEP) recommends that data reports be shared with district administrators before EMIS data is finalized, so that they can assist in identifying

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<sup>17</sup> During the course of the audit, the Board opted to renew the technical expert's contract for FY 2011-12.

incorrect or missing data. A representative from the Stark Portage Area Regional Computer Consortium, who presented at the 2006 OAEP spring conference, recommended creating an EMIS team to work together throughout the year in the EMIS data process.<sup>18</sup> Having an EMIS team such as this would provide support to the employees responsible for EMIS data collection and reporting, as information pertaining to specific departments and programs of the District would be more readily available. OAEP recommends the EMIS team include the EMIS professional, superintendent, treasurer, curriculum director, special education director, technology coordinator, building administrators, and staff responsible for staff/payroll data.

Regular turnover in key positions has contributed to problems with the District's EMIS data. However, significant effort has been made to resolve past errors and develop processes to ensure continued success.

**R6 Ensure special education staffing level reviews are sustained so that staffing is appropriately scaled for the population the District serves.**

**WHCSD should use the annual staff planning process created and implemented by the ICIAs for its special education department. Additionally, the District should continue to review the needs of its students and ensure familiarity with local facilities and placement options. The nature of the District's program and the unique needs of each student require a significant level of planning and the annual planning process allows for a data driven decision making process on staff assignments, auxiliary support staff levels, related services, and purchased services, which is critical to the continued improvement of the District's special education program.**

The ICIAs at WHCSD implemented a planning process in FY 2009-10 to anticipate staffing needs for the following school year and identify the level of services required to appropriately serve students. The "Projected Students Needs and Services Form," completed in tandem with review of each student IEP, solicits detailed information from teachers about the anticipated services each student will require the following year. Included in this request are projected information about instructional and related services, testing accommodations, assessments, and any additional information about the student's specific needs. With this information, teaching staff can be reassigned as necessary to effectively serve the anticipated student population at each building. In conjunction with this, the Department has reviewed instructional paraprofessional staffing levels based on the type of classroom and the anticipated mix of students in each class. Similarly, the Department collects information from auxiliary staff, such as the contracted physical and occupational therapists, about how many minutes they provide services to students and what the anticipated need for the following year. For these employees, who work under contract, the District can then increase or decrease contracted hours to ensure the most efficient staffing allocations.

An ICIA is also responsible for the review and contracting process of special needs

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<sup>18</sup> The Superintendent noted that she reached out to the Cuyahoga County Educational Service Center (ESC)/ SST to receive guidance on creating data teams, but has not received information from ESC/SST on anyone who has knowledge in this process.

student placement. An ICIA identifies appropriate placement for a student who cannot be effectively served within the District.<sup>19</sup> This occurs in conjunction with the IEP team identifying that a student should be placed outside of the District. An ICIA indicated that by using her knowledge of facilities in the area, she works with the IEP team to identify the most appropriate placement. Lastly, an ICIA noted the methodology or placement process is to first consider facilities in the area and then widen the search as necessary. Part of this decision making process is judgment about the appropriateness of services.

*Strategic Staffing Plans* (SHRM) notes that high performing organizations use plans and a system to monitor and control the cost of engaging human capital. A strategic staffing plan forms an infrastructure to support effective decision-making in an organization. In addition, *Estimating Future Staffing Levels* (SHRM) notes that the most important question for any organization is what type of workforce it will need in order to successfully implement its strategic mission. Once this question is answered, the organization can focus on recruiting, developing, motivating, and retaining the number and mix of employees that will be required at each point in time.

Through the ICIA's, the District has implemented an effective staff planning process for its special education program for the past two school years. Planning, specifically considering the specific needs of each student, was identified as a critical component in the ongoing management of the District's special education program. Because of the anticipated departure of the ICIA at the conclusion of FY 2011-12, it is paramount that the District internally implement this annual evaluation of student needs and placement in conjunction with the IEP process. Additionally, WHCSD should build this staff planning process into its policies and procedures and require the newly hired Special Education Coordinator to complete this process annually, formalizing this responsibility in her job description. The Superintendent and principals should assist with the staff planning process to ensure a collective perspective and checks and balances approach.

Using this process, the Special Education Department will be better prepared to respond to the changing special needs student population through effective management of the program's staffing and related services. Moreover, such detailed data allows for more informed decision making. This process has helped the Department reduce contracted staff levels, reassign special education teachers, and add or eliminate classrooms at each building. In order to successfully oversee the program, such changes are required on an annual basis, if not more frequently, to maximize limited resources. Even a small increase or decrease in a specific student age group or disability may necessitate staffing changes, in order to serve those students most efficiently.

**R7 Ensure training efforts are sustained to enhance staff capacity, improve compliance, reduce purchased service costs, and improve service delivery.**

**WHCSD should strengthen its training efforts to enhance staff capacity and ensure a smooth transition for District personnel once the ICIA exits the District. It should provide additional training to all teachers, principals, and other staff involved in the development and monitoring of IEPs. Continued training on implementation of RTI and an inclusion**

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<sup>19</sup> The new Director of Special Education will take over these duties in FY 2012-13.

**model would help the District bring special education students educated outside of the District back in-house, which would reduce purchased services costs. The District should ensure that the reunification of the student with the school district continues to be the top priority. When evaluating training opportunities, the District should emphasize those provided by the SST for free or at reduced cost.**

WHCSD has provided numerous professional development activities for special education staff over the past two years. Topics included IEPs, co-teaching, legal updates, and alternative assessments. However, ODE and District staff feel the District would benefit from additional professional development opportunities. As part of the District's Transition Plan, the ICIA recommend the following training:

- Special Education Overview/Legal update: Principals;
- Co-teaching: Principals, special education teachers, and paraprofessionals;
- IEP development: Principals and special education teachers;
- Instructional strategies and functional curriculum implementation: Special education teachers;
- Assessment (data driven decision making for students): Special education teachers;
- Transition services: Special education teachers;
- Accommodations and modifications in the general education classroom: Paraprofessionals;
- Behavioral strategies: Paraprofessionals;
- Special education legal update and role of general education teachers: General education teachers; and
- Special education legal update: Board members.

The Superintendent cited professional development as a priority for FY 2011-12. While the ICIA's provided significant support in the past two years, the Superintendent is concerned that upon their departure, staff will not be able to maintain the processes implemented. Additionally, the Director of School Improvement stated that special education and general education teachers would benefit from training on differentiation and inclusion. This would allow teachers to serve a wider spectrum of students.

According to the Superintendent, the District has contracted for training with a variety of providers, including with the Stark County ESC. WHCSD uses the SST and because of the District's continued issues with compliance, many SST trainings have been free. The Director of Special Education for SST- Region 3 stated the SST could help pay for all or part of additional professional development if it would help improve the District's compliance.

The District's special education purchased services costs are higher than the peers. WHCSD partially attributes this to staff inability to instruct some of the more severe special education students. As a result, the District contracts services for large numbers of students within the same disability type. Increasing staff capacity would enable the District to instruct these students in-house, thereby reducing its purchased services costs.

According to the Ohio Department of Education's Office for Exceptional Children, WHCSD is

in need of professional development to ensure that compliance continues to improve. Without a commitment to this, the District is at risk of reverting to its past condition. Moreover, the Director of the Office for Exceptional Children noted that the SST – Region 3, which serves as an extension of the Ohio Department of Education could serve as an excellent source in order to provide professional development for staff with regard to Individual Education Plans, Evaluation Team Reports, Positive Behavior Support, inclusion practices, and Response to Intervention.

While professional development is certainly needed, the District has not evaluated the employees on the delivery of the curriculum or professional development opportunities at the building level. The lack of ownership and evaluation does not encourage a culture where teachers are accepting of new initiatives or actions. However, the Superintendent implemented the Positive Behavioral Intervention and Supports program to help improve the District’s culture and environment and establish a language of respect that all staff communicates (see **R2** for additional information).

## Appendix A

### Enrollment

WHCSD provided special needs services to 347 students, as reported in the District's December Child Count report for FY 2010-11. **Table 1** illustrates the District's special needs population by disability type compared to the peer average.

**Table 1: Special Education Students for FY 2010-11**

Disability Type	WHCSD	WHCSD % of Total Special Education Population	Peer Average	Peer Avg. % of Total Special Education Population
Preschool Child with Disability	15	4%	49	7.7%
Multiple Disabilities	15	4%	35	5.8%
Deaf Blindness	-	0%	-	0.1%
Hearing Impairments	1	0%	6	0.7%
Visual Impairments	2	1%	2	0.2%
Speech and Language Impairments	16	4%	65	10.0%
Orthopedic Impairments	4	1%	3	0.3%
Emotional Disturbance	56	15%	70	10.4%
Mental Retardation (All ages)	47	13%	96	15.6%
<i>Mental Retardation (ages 15-21)</i>	21	N/A	42	6.5%
Specific Learning Disabilities (All ages)	163	45%	265	40.2%
<i>Specific Learning Disabilities (ages 15-21)</i>	60	N/A	95	15.2%
Autism	11	3%	39	7.3%
Traumatic Brain Injury	1	0%	4	0.7%
Other Health Handicap – Major	1	0%	1	0.2%
Other Health Handicap – Minor	31	9%	80	10.7%
<b>Total Students Reported (excludes mental retardation and specific learning disability- age breakouts)</b>	<b>363</b>	<b>100%</b>	<b>713</b>	<b>----</b>
<b>Percent of Total Student Population</b>	<b>18%</b>	<b>N/A</b>	<b>N/A</b>	<b>15%</b>
<b>Total Students Reported (Less Speech)<sup>1</sup></b>	<b>347</b>	<b>N/A</b>	<b>648</b>	<b>N/A</b>

**Source:** WHCSD and peer December Child Count Reports and WHCSD EMIS student enrollment report

**Note:** Peer average excludes Richmond Heights

In FY 2010-11, WHCSD's special needs student population represented approximately 18 percent of its total student population. **Table 1** illustrates that 35 percent of WHCSD special education students are considered to have a more severe disability (hearing, visual, orthopedic and or other health impairments, emotional disturbances, multiple disabilities, or autism, deaf-blindness, and/or traumatic brain injury) and require a student to teacher ratio of 1:12 or less. The remaining 65 percent of WHCSD's special education students (cognitive disabilities, specific



learning disabilities, preschool) are considered less severe and require a student to teacher ratio of 1:16 -1:24, depending upon age. This is similar to the population distribution in the peers with 37 percent of the special education student population classified as more severe and 63 percent classified as less severe.

**Table 1** provides an examination of student levels at one point in time; however, the student population at WHCSD is transient as it does not remain the same throughout the school year and year-to-year. As such the ICIA's developed and implemented a process to help WHCSD plan for the upcoming year, and identify the level of services that will be needed. The District uses a "Projected Student Needs and Services Form" connected to the Individual Education Plan (IEP) process, that each teacher completes indicating student need in terms of services. In FY 2010-11, the ICIA's identified reductions in adaptive physical education, occupational therapy, and speech and language services (see noteworthy accomplishments).

### Staffing

**Table 2** illustrates the District's special education student to teacher ratio in FY 2010-11 compared to the peer average.

**Table 2: Special Education Staffing**

	WHCSD	Peer Average
<b>Total Students Reported (Less Speech)<sup>1</sup></b>	347	648
<b>Number of Special Education Teachers<sup>2</sup></b>	31.00	60.54
<b>Student to Teacher Ratio</b>	11.2	12.0

**Source:** WHCSD and peer December Child Count reports and EMIS reports as reported to ODE.

**Note:** The peer average excludes Richmond Heights

<sup>1</sup> Excludes students with Speech and Language Impairments because these students would be served by speech and language therapists. Speech and Language staffing requirements are outlined in ORC 3301-51-09(f).

<sup>2</sup> Includes EMIS assignment area special education or preschool education.

Compared to the minimum staffing requirements set out by OAC 3301.51.09, the District is minimally required to employ 25 FTE teachers, which is 6 FTEs less than its FY 2010-11 staffing level. However, this assessment does not take into consideration the age of the student. OAC limits the age range of students served by a teacher to 60 months, which may necessitate additional staff. While the specific ages of students are not captured in the assessment as it relates to OAC minimum standards, the composition of the District's special education population (more severe vs. less severe<sup>2</sup>) is similar to the peer average.

As illustrated in **Table 2**, WHCSD reported an 11.2:1 student teacher ratio, compared to the peer average ratio of 12:1. If the District operated at a 12:1 student teacher ratio, it could eliminate 1.5 FTEs. 1.5 FTEs represents less than 5 percent of the total special education staffing at WHCSD and is not a significant difference from the peer average. Additionally, due to the District's annual staff and student planning review (see noteworthy accomplishments) and transient student population, teacher staffing reductions were not recommended in this audit. See issues for further study for an analysis on administrative and clerical support staff.

**Expenditures**

**Table 3** illustrates WHCSD's historical expenditures by fund for FY 2008-09 through FY 2010-11. During the course of the audit, auditors identified significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses (see **R4**). Information reported below is directly from WHCSD and has not been independently audited by this office or any other independent public accountant.

**Table 3: Special Education Expenditures by Fund**

	FY 2007-08	FY 2008-09	% Change	FY 2009-10	% Change	FY 2010-11	Percent Change	Average % Change
<b>Local Funds</b>	\$4,393,854	\$4,321,026	(1.7%)	\$4,693,580	8.6%	\$4,703,325	0.2%	2.4%
<b>State Funds</b>	\$0	\$970	N/A	\$0	N/A	\$0	N/A	N/A
<b>Federal Funds</b>	\$438,638	\$463,739	5.7%	\$578,013	24.6%	\$587,693	1.7%	10.7%
<b>Total Expenditures</b>	<b>\$4,832,492</b>	<b>\$4,785,735</b>	<b>(1.0%)</b>	<b>\$5,271,593</b>	<b>10.2%</b>	<b>\$5,291,018</b>	<b>0.4%</b>	<b>3.2%</b>

**Source:** Ohio Department of Education-Special Education Fiscal Accountability Report

**Note:** During the course of the audit, auditors identified significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses (see **R4**). This information is included for illustration purposes only and the reader should not assume the accuracy of this information.

As illustrated in **Table 3**, WHCSD uses mostly local funds to support its special education program. Local fund expenditures increased in FY 2009-10 by approximately 9 percent due to higher salaries and wages, health care benefits, retirement, and purchased service costs. Additionally, its federal funding increased by approximately 25 percent in FY 2009-10 due to state fiscal stabilization funds. Overall, WHCSD's total program expenditures remained relatively stable from FY 2009-10 to FY 2010-11.

**Table 4** shows the composition of the District's per pupil expenditures compared to the peer average.

**Table 4: Special Education Expenditure per Pupil  
(Object Level Comparison)**

	WHCSD	Peer Average	Difference	Percent Difference
<b>Salaries and Wages</b>	\$6,771	\$6,187	\$584	9.4%
<b>Employee Benefits</b>	\$2,454	\$2,073	\$381	18.4%
<b>Purchased Services</b>	\$3,845	\$2,150	\$1,695	78.9%
<b>Supplies and Materials</b>	\$120	\$151	(\$31)	(20.6%)
<b>Capital Outlay</b>	\$16	\$63	(\$47)	(73.9%)
<b>Total Expenditure per Pupil</b>	<b>\$13,206</b>	<b>\$9,554</b>	<b>\$3,652</b>	<b>38.3%</b>
<b>FTE Students</b>	<b>399</b>	<b>681</b>	<b>(282)</b>	<b>(41.4%)</b>

**Source:** ODE Fiscal Accountability Report.

**Note 1:** During the course of the performance audit, auditors identified significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses (see **R4**). This information is included for illustration purposes only and the reader should not assume the accuracy of this information.

**Note 2:** Peer average excludes Richmond Heights City School District and peer object level anomalies.

In FY 2009-10, as shown in **Table 4**, WHCSD spent \$13,207 per pupil on special education compared to the peer average of \$9,552. This significant difference is the result of higher compensation, healthcare benefits, retirement, and purchased services costs.<sup>20</sup> Auditors reviewed WHCSD's special education teacher, support service, and administrative/clerical staffing levels. Although auditors did not make recommendations for staffing reductions, numerous recommendations were made to improve performance and reduce program costs (see **R2**, **R3**, and **R7** for recommendations related to program management).

**Table 5** shows WHCSD's purchased services expenses as a percent of total special education expenditures compared to the peer average.

**Table 5: Special Education Purchased Service Costs**

	WHCSD	Peer Average	Difference	Percent Difference
<b>Total Expenditures per Pupil</b>	<b>\$13,207</b>	<b>\$9,552</b>	<b>\$3,655</b>	<b>38.3%</b>
<b>Purchased Services per Pupil</b>	\$3,845	\$2,150	\$1,695	78.9%
<b>Percent of Total Expenditures per Pupil</b>	29.1%	23.6%	5.5%	23.2%

Source: ODE Fiscal Accountability Report.

**Note 1:** During the course of the audit, auditors identified significant problems with the District's financial data. Basic tests of data reliability indicated that the financial data was not sufficiently reliable for the purposes of expenditure comparisons and other analyses (see **R4**). This information is included for illustration purposes only and the reader should not assume the accuracy of this information.

**Note 2:** Peer average excludes Richmond Heights City School District and certain peer object level anomalies.

**Table 5** illustrates that, compared to the peers in FY 2009-10, the District is spending 78.9 percent more per pupil than the peer average for purchased service contracts. Moreover the purchased services expenditures represented more than 29 percent of total special education expenditures, compared to 23.6 percent in the peer districts. WHCSD purchased services expenditures have remained stable over the past four fiscal years (FY 2007-08 through -FY 2010-11), and have decreased on a cost per special education student basis.

In total, the District reduced its' purchased services expenditures between FY 2009-10 and FY 2010-11 by approximately 7 percent. Moreover, the District reduced its' expenditures in purchased services in all areas with the exception of student tuition, money paid to other districts through adjustments in the District's foundation payments from ODE.<sup>21</sup> The purchased service expenses that the Special Education Department has the ability to control have decreased in the past year, including expenditures for contracted staff, pupil transportation, private service

providers, and expenditures at the educational service center (see **R7** for an additional analysis on purchased service expenses).

<sup>20</sup> Employee compensation, healthcare benefits, and retirement costs were outside the scope of this performance audit. However, findings related to these topics were previously issued in the 2009 performance audit.

<sup>21</sup> This is for students who are residents of the District who are attending other schools (either public or non-public) through open enrollment, charter school options, court placement in other Districts, etc.

## **Appendix B**

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### **Definitions and Acronyms**

AICPA- American Institute of Certified Public Accountants  
ARRA- American Recovery and Reinvestment Act  
AYP- Adequate Yearly Progress  
DIBELS- Dynamic Indicators of Basic Early Literacy Skills:  
DPIA- Disadvantaged Pupil Impact Aid  
EMIS- Educational Management Information System  
GASB- Governmental Accounting Standards Board  
GFOA- Government Finance Officers Association  
IAT- Intervention Assistance Teams  
ICIA- Intensive Compliance Intervention Administrator  
IDEA- Individuals with Disabilities Educational Act  
IEP- Individual Education Plan  
NACSLB- National Advisory Council on State and Local Budgeting  
OAC- Ohio Administrative Code  
OAEP- Ohio Association of EMIS Professional  
ODE- Ohio Department of Education  
ORC- Ohio Revised Code  
SHRM- Society for Human Resource Management  
SST- State Support Team  
USAS- Uniform School Accounting System  
WHCSD- Warrensville Heights City School District

## **Client Response**

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The letter that follows is the District's official response to the performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report and provided supporting documentation, revisions were made to the audit report.

# Warrensville Heights City Schools

4500 Warrensville Center Road

Warrensville Heights, Ohio 44128

(216) 295-7712

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Office of the  
Superintendent

September 4, 2012

Dave Yost  
Auditor of State  
88 E. Broad St.  
Columbus, OH 43215

Dear Auditor Yost:

The Warrensville Heights City School District Board of Education and administration would like to thank the Performance Audit Team for their time and effort in completing our recent Performance Audit. I would like to extend a sincere note of appreciation for Ms. Danielle Lorenz who was with us from the start of the process in March, 2011 through the completion of the post-audit meeting on June 21, 2012. Her knowledge and commitment to understand and thoroughly review each and every step of the process was evident.

The Board requested this audit in order to provide the District with decision making information. Therefore, we will research and implement many of the suggestions listed in the report as it solidifies and supports the message that the administration has been trying to convey to the employees since my arrival two years ago. In addition, our Intensive Compliance Intervention Administrators' staff and student planning review process were acknowledged as a noteworthy accomplishment.

It is my sincere desire and that of the Board of Education to provide a better service to all students and to continue to operate efficiently and effectively without sacrificing the integrity of the educational process.

If you have any questions or concerns, please do not hesitate to contact me at my office (216) 295-7712. Again, thank you for all of your assistance.

Sincerely,

*Marva Kay Jones*

Marva Kay Jones  
Superintendent of Schools

C: WHCSD Board of Education  
Don Gambal, Treasurer

*"Learning Today --- Leading Tomorrow"*  
An Equal Opportunity Employer



# Dave Yost • Auditor of State

WARRENSVILLE HEIGHTS CITY SCHOOL DISTRICT

CUYAHOGA COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 18, 2012