



AUDIT SUMMARY

Private Providers of Special Education

www.cga.ct.gov/apa

School Year 2021 - 2022

ABOUT THE PROVIDERS

This audit focuses on certain operations of the State Department of Education (SDE) and the following private special education providers: **Whitney Hall School, Waterford Country School, Raymond Hill School, Solterra Academy, Gengras Center, and the Opportunity Academy** which provides alternative education services and is a part of Our Piece of the Pie, Inc.

In addition to educational instruction, the private providers offer the following services: physical and occupational therapy, social work, speech and language pathology, and individual and group counseling.

ABOUT THE AUDIT

We examined individualized education programs (IEP), service provision records, and associated financial documents for 114 students in fulfillment of our duties under Section 10-91g of the General Statutes. The scope of our audit included, but was not necessarily limited to, the 2021-2022 school year. The objectives of our audit were to evaluate whether:

1. State or local funds to provide special education and related services were spent for allowable costs.
2. State or local funds to provide special education and related services from private providers were spent in accordance with each student's individualized education program.
3. Documentation supporting the special education services administered by the private providers was present and adequately maintained.

We conducted this performance audit in accordance with generally accepted government audited standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[Link to full report](#)

3 Total Findings

2 Repeat Findings

Our audit report presents findings arising from our audit work performed covering the 2021-2022 school year, in accordance with Section 10-91g of the General Statutes. **None of the recommendations in our report would require legislative changes.**

NOTEWORTHY FINDINGS



Findings



Recommendations

1

We did not find evidence that school districts and private providers entered statutorily required written contracts for five of 114 students (4%).

SDE should determine whether the school district and private provider entered a contract prior to providing the district an excess cost grant.

2

A private provider billed a school district \$275 for services that it did not provide to a student during the 2021-2022 school year. Additionally, we could not determine if seven of 114 students reviewed (6%) received the required number of related services each week as specified in their individualized education programs.

SDE should communicate to school districts and private special education providers that they need to verify that student services coincide with their individualized education programs and contracts.

3

A contract between a private provider and a school district for the 2021-2022 school year lacked language detailing its charges for special education and related services.

SDE should ensure that contracts between private special education providers and school districts include detailed language describing the charges for special education and related services.