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Office of the Auditor General

Report Summary

Performance Audit

Office of Special Education

Michigan Department of Education

Report Number:
313-0180-14

Released:
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The function of the Office of Special Education (OSE) is the general supervision, administration, and funding of special education programs and services for children and youth with disabilities. A free and appropriate public education is provided to eligible children and youth according to federal statute and regulations, State statute, administrative rules, and Michigan Department of Education procedures.

Audit Objective			Audit Conclusion
Objective 1: To assess the effectiveness of OSE's efforts to evaluate the special education services provided by the school districts.			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OSE did not sufficiently conduct its monitoring process (Finding 1).		X	Agrees
OSE did not review the contents of results transmittals or follow up with school districts (Finding 2).		X	Disagrees
OSE did not review waivers to Michigan Administrative Rules for Special Education Part 3, included in intermediate school district plans, in a timely manner (Finding 3).		X	Agrees

Audit Objective			Audit Conclusion
Objective 2: To assess the effectiveness of OSE's efforts to perform on-site program fiscal reviews.			Moderately effective
Finding Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OSE needs to complete additional on-site program fiscal reviews and establish policies and procedures to follow up on internal control weaknesses (Finding 4).		X	Agrees

Audit Objective			Audit Conclusion
Objective 3: To assess the effectiveness of OSE's efforts to investigate and resolve complaints related to special education services.			Effective
Finding Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
OSE did not have an effective monitoring process to accurately determine when school districts held due process complaint resolution sessions (<u>Finding 5</u>).		X	Agrees

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>

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