

## **Draft revised SOW**

Review all PSB internal controls, processes and procedures related to Office of Student Services resource management including budget practices, hiring protocols, procurement (contract and requisition processes), grant administration, and overall financial management within the department.

Questions that SC would like answered include but are not limited to:

1. Does the district fulfill its legal obligations under IDEA/ADA/Rehab Act in a timely way? Are there internal controls/processes/procedures that could be established or modified to optimize/expedite fulfillment of those obligations?
2. Do OAF and OSS appropriately communicate? What internal controls/processes/procedures could be established or modified to optimize communication between the two offices?
3. What were the key internal controls/processes/procedures/practices/events that resulted in the delay, interruption and/or non-payment of special education services in both FY24 and FY25?
4. Are there charges allocated to OSS during FY24 and/or FY25 that would be better allocated to another unit of PSB? If so, what internal controls/processes/procedures could be established or modified to optimize charge allocation?
5. Does the auditor believe that the special education cost increase over the prior FY for FY24 and FY25 represents a broadly accurate picture of the district's special education costs? If so, what internal controls/processes/procedures could be established or modified to optimize special education funding? E.g. (not meant to be leading, just as an example of the level of detail of recommendations we might pursue) establishment of a special education reserve fund, funded by Medicaid reimbursements.