

# Department Audits

## BACKGROUND

- 4.1** For the 2003-04 academic year there were approximately 146,000 students enrolled in Nova Scotia's public school system. The Department of Education (Department) and the Regional School Boards (RSBs) have estimated that 20% or 29,200 of these students will receive some level of service through Special Education programs at some point in their school careers.
- 4.2** The Department has defined students with special needs to include those students who require supports in addition to those provided by a classroom teacher. These exceptionalities (see Exhibit 4.1) include the following:
- cognitive impairments
  - emotional impairments
  - learning disabilities
  - physical disabilities and/or other health impairments
  - speech impairments and/or communication disorders
  - sensory impairments - vision, hearing
  - multiple disabilities
  - giftedness
- 4.3** The strengths and needs of students with special needs vary widely. At one extreme are gifted students, while at the other are students requiring very intensive one-to-one supports. Some students, particularly those with only physical impairments, may be capable of meeting the public school curriculum requirements with accommodations such as assistive technology and other resources. Many Special Education students require only periodic sessions with a resource teacher or other professional.
- 4.4** Students with special needs require some form of adaptation of teaching strategies to meet the regular curriculum outcomes or, when these outcomes are not appropriate, need an Individual Program Plan (IPP). The Department and RSBs have indicated that approximately 3% of the Province's entire student population require an IPP (currently, AVRSB - 3.67%, CCRSB - 1.9%). In those cases, student performance is based on achievement of the outcomes specified in the IPP, not the Public School Program outcomes. These students may also have physical and/or behavioral needs that must be met.
- 4.5** The Canadian Charter of Rights and Freedoms, Section 15(1), establishes the fundamental right of all students to full and equal participation in education without discrimination including mental or physical disability. This right is reflected within Nova Scotia's Education Act and supporting regulations and forms the foundation for the Statement of Principles included in the Department

of Education's *Special Education Policy Manual* which was published in 1996 and last updated in 1997 (see Exhibit 4.2). The Statement of Principles includes *Inclusive Schooling* which is explained as follows:

“The goal of inclusive schooling is to facilitate the membership, participation and learning of all students in school programs and activities. The support services that are designed to meet students' diverse educational needs should be coordinated within the neighbourhood school and to the extent possible, within grade level/subject area classrooms.” (*Special Education Policy Manual* p. 13)

- 4.6** In May 2000, the Minister of Education initiated the Special Education Implementation Review to report on the status of implementation of the Special Education Policy. A committee was established with representation from parents, teachers, organizations representing students with disabilities and others. In June 2001, the *Report of the Special Education Implementation Review Committee (SEIRC)* was released. It identified challenges to the provision of special education programs and services in Nova Scotia, and developed recommendations to address those challenges including minimum recommended staffing ratios for various professionals (see Table 4, page 22 of *Report of the Special Education Implementation Review Committee*). In 2003, the Department released *Effective Special Education Programming and Services - Response to the Report of the Special Education Implementation Review Committee*. It included a detailed response to each of the 34 recommendations in the SEIRC report.
- 4.7** In September 2003, the Department released *Learning for Life - Planning for Student Success* which is a three-year plan for public school education. The plan included an emphasis on Special Education and committed an additional \$17.4 million in incremental funding over three years for Special Education including \$6 million for pilot projects.
- 4.8** Provision of Special Education services accounted for approximately 11% of Regional School Board operating expenditures in 2003-04. Exhibit 4.4 indicates that the RSBs' 2003-04 audited financial statements report Special Education expenditures of \$104.2 million (2002-03, \$88.5 million). Exhibit 4.7 shows how the funds were spent. Expenditures at the RSBs, both in total and specific to Special Education, have continued to rise over the last five years while total student enrolment over the same time period has been declining (see Exhibit 4.6).
- 4.9** The Department provides general formula funding, primarily based on total school enrollment, to RSBs. In addition, the Department provides a restricted grant to assist with the incremental costs of providing quality education to students with special needs. This restricted grant is based on a combination of historical and current total student enrollments, not the number of students enrolled in special education programs. For 2003-04, this restricted amount was \$320 per student and totaled \$47.6 million (2002-03, \$46.1 million) see Exhibit 4.5. This special education grant per student is in addition to the general formula funding which for 2003-04 was \$5,563 per student. Formula funding is received for all students regardless of whether they are enrolled in Special Education. The *Special Education*

Policy Manual (Policy 1.3) specifies eligible expenditures for which the restricted grant may be used. Special Education expenditures in excess of the restricted grant are borne by the RSBs and funded by general formula funding and other sources of RSB revenue.

- 4.10** The Department of Education hired a consultant to undertake a review of the RSB funding formula during 2004. The *Nova Scotia Regional School Boards Funding Formula Framework* (William D. Hogg, CA; December 2004) was released in March 2005 by the Department but has not yet been accepted by government. The report includes a section related to Special Education (page 53) and includes related recommendations and suggestions which are reproduced in Exhibit 4.3 of this Report.
- 4.11** The Framework report describes the growth in RSB special education expenditures over the past ten years as follows:
- “For the fiscal year 2003-04, school boards reported Special Education expenses of \$105,443,300, representing 11.8% of all school board spending. . . . Compared to expenses reported in 1994-95, costs have increased by 89% or \$40,341,000. This significant increase is due to increases in Instruction and Classroom Assistants. Instruction costs recorded in this category have increased 49% in nine years. Over the same time period, spending on salaries for Classroom Assistants has tripled, from \$10,986,903 to \$34,671,509.” (page 53)
- 4.12** One of the realities of meeting the needs of all students, required under the Canadian Charter of Rights and Freedoms, is that it is very resource intensive. For example, RSBs have to modify schools to ensure appropriate access, provide private conveyance in some cases and may need to provide medical equipment and other supplies. These costs have not been significant in comparison to total Special Education expenditures. Many of the students with severe needs require help with basic life needs such as feeding and toileting so that they can physically attend school. At the school level, it is primarily teacher assistants (TAs, also referred to as education assistants) who fulfill these student needs.
- 4.13** This was our first audit of Special Education. It included audit field work at the Department of Education and at two Regional School Boards (the Annapolis Valley Regional School Board and Chignecto-Central Regional School Board).

---

## RESULTS IN BRIEF

- 4.14** The following are the principal observations from this audit.
- The roles and responsibilities with respect to Special Education programs and services are well documented. There are clear lines of accountability and roles with respect to Special Education programs and services are understood.
  - Neither the RSBs nor the Department have readily available information on all students and special education services provided to them to enable

performance measurement and assist in decision making. We acknowledge that this information is available at the school level and that RSBs and the Department are able to request it. The Department and the RSBs should analyze information needs for Special Education and collaborate in the development of a Province-wide student information system.

- The Department of Education requires RSBs to prepare comprehensive annual reports on the Severe Learning Disabilities Program and the Reading Recovery Program. These include information on models of service delivery, student numbers, results of standardized testing and satisfaction surveys. This requirement should be extended to all major Special Education programs and services.
- The Department requires RSBs to conduct annual surveys of compliance with policies at the school level. There is little verification of information reported due to the small number of staff in the Student Services Division at the Department. Also, at the RSBs, there is no formal independent review of the allocation of teaching assistants to students within individual schools. The Department and RSBs should consider conducting more reviews for verification of compliance and sharing of best practices, similar to the Department's review of AVRSB in 1999.
- The RSBs indicated that the issue of liability for performance of medical procedures by Teaching Assistants is a concern. The Department of Education has provided policy guidance to the RSBs with respect to the performance of medical procedures and related training requirements. The guidance suggests that RSBs work with the District Health Authorities to establish protocols to be followed.
- The guidance with respect to how Regional School Boards should account for Special Education expenditures is not clear or complete which limits comparability of financial statements and results in a likely understatement of total costs of Special Education. The Department of Education should improve its guidance to RSBs regarding accounting for Special Education expenditures. A direct costing model should be adopted to ensure that all significant Special Education costs are being appropriately identified, classified and reported on a consistent basis at all Boards.

---

## AUDIT SCOPE

**4.15** The major objectives of our audit work at the Department and RSBs were to:

- review and assess the planning (strategic, operational and financial) and monitoring for Special Education programs and services;
- determine plans to deal with identified capacity issues such as wait lists and target staffing ratios;

- document and assess the accountability framework and related performance reporting for the program;
- determine adequacy of information on whether the objectives for Special Education programs and services are being met, and whether the programs are operated with due regard for economy and efficiency;
- document and assess the accounting policies for Special Education expenditures;
- review and assess policies and procedures to ensure compliance with the Education Act and related regulations; and
- document and assess the processes for allocating Special Education resources to individual schools.

- 4.16** Our initial audit work was conducted at the Department of Education with the second phase consisting of site visits to the Chignecto-Central Regional School Board (CCRSB) and the Annapolis Valley Regional School Board (AVRSB). Our audit procedures included interviews with management, review of relevant documentation, and testing of special education expenditures.
- 4.17** The objectives of our audit did not include an assessment of the appropriateness of funding being provided by the Department to the RSBs for Special Education programs and services. Similarly, we did not assess the adequacy of staffing in the Special Education area.
- 4.18** Our fieldwork at the CCRSB and AVRSB included visits to selected schools. We reviewed individual student files for compliance with Department and RSB policies and interviewed school administration. We did not assess whether students' educational needs were being met. Similarly, we did not assess whether educational outcomes for students on wait lists for services were impacted by the delay in receiving such services. We also did not attempt to verify that teachers whose time was allocated through the budget process to Special Education were actually spending the allocated time on that program. We relied on review of assigned case loads and management's representations that those teachers were actually spending the allocated time on Special Education.
- 4.19** Audit criteria were taken from recognized sources including the Department of Education's *Special Education Policy Manual*, CICA Criteria of Control Board's *Guidance on Control*, the Office of the Auditor General of Canada's *Modernizing Accountability Practices in the Public Sector* and *Financial Management Capability Model*, Treasury Board of Canada Secretariat's *Policy on Transfer Payments*, and the Education Act and related regulations.
- 4.20** We did not examine programs and services provided through the Atlantic Provinces Special Education Authority (APSEA) to students with special needs. We plan to perform an audit of APSEA later in 2005.

## PRINCIPAL FINDINGS

### Roles and Responsibilities

- 4.21** **Department of Education** - The Education Act and Regulations detail the roles and responsibilities of both the Minister and the RSBs with respect to Special Education programs and services. Department responsibilities include establishing Provincial policy respecting special education programming and services. This responsibility has been assigned to the Student Services Division of the Public Schools Branch. The Student Services Division is led by a Director who reports directly to the Senior Director of the Public Schools Branch. The Director is supported by three consultants, two for Anglophone school boards and one for Conseil scolaire acadien provincial. The Senior Director of the Public Schools Branch reports directly to the Deputy Minister of the Department. Financial management responsibilities such as determination of the RSBs' annual grant is performed by the Corporate Services Branch of the Department. This Branch, as well as the Student Services Division, also monitors the program expenditures of the RSBs.
- 4.22** The Department has also established the Special Education Program and Services (SEPS) Committee to provide advice and support to the Division in the development and evaluation of policy. This committee includes representatives of advocacy groups as well as the Departments of Education, Health, Justice, and Community Services.
- 4.23** **Regional School Boards** - The general responsibilities and powers of the RSBs are defined in the Education Act. Section 64(2)(d) requires that the RSBs “develop and implement educational programs for students with special needs within regular instructional settings with their peers in age, in accordance with the regulations and the Minister’s policies and guidelines.” The RSBs are accountable to the Department with respect to fulfilling their obligations under the Education Act.
- 4.24** CCRSB and AVRSB have both created operational units responsible for Special Education programs and services. These units are headed by a Student Services Coordinator who reports to a Director. The Directors have a direct reporting relationship with the Superintendent of the Board. Under the Student Services Coordinator, the CCRSB and AVRSB have different organizational structures for the delivery of Special Education programs and services. The CCRSB has a more decentralized structure where schools are grouped into four families. Each has a Family Student Services Consultant. AVRSB is more centralized and the Special Education Consultants have responsibility for different functional areas rather than Families of Schools.
- 4.25** Providing Special Education programs and services at the school level is the responsibility of the principal. Classroom teachers, resource teachers, other student services professionals and teachers’ assistants provide support to the students. Programming and monitoring of individual special needs students is handled by a program planning team at the school. This team includes the principal or vice-principal, teachers involved with the student, other student

services professionals, parents or guardians and students where appropriate. Exhibit 4.9 includes a chart from the *Special Education Policy Manual* which describes the roles of various parties in the Identification, Assessment and Planning Process related to a special education student.

- 4.26** Overall the roles and responsibilities with respect to Special Education programs and services are well documented in the organization charts and policy manuals of both the Department and the RSBs we reviewed. There are clear lines of accountability and roles with respect to Special Education programs and services are understood.

## Planning

- 4.27** **Department of Education** - The annual business plan for the Department of Education is published and is accessible to all stakeholders. The plan includes goals and objectives for the Student Services Division which are clearly linked to *Learning for Life* (see paragraph 4.7). The Department reports to the Minister annually against the business plan.
- 4.28** The Student Services Division prepares an annual operational plan for Special Education programs and services to address the recommendations of the SEIRC report (see paragraph 4.6) and to fulfill the objectives of the Department's plans.
- 4.29** **Regional School Boards** - The RSB business plans are developed based on RSB priorities. RSB priorities may be different in some areas than those detailed in the Department's plans. We found that there were linkages between the RSBs' plans, the Department's plans and the *Learning for Life* initiative. The Department uses targeted funding as a tool for ensuring that its priorities are implemented by RSBs. Therefore, we expected that the RSBs would have explicit plans to address staffing gaps identified by the Department (see paragraph 4.35). We found that CCRSB did not specifically plan to address the staffing gaps identified in the Department's business plan.
- 4.30** The RSBs had similar short-term planning documents; however, there is a marked difference in the long-term planning documents. CCRSB has a Board-wide strategic plan to fiscal year 2007 which includes goals and priorities relating to Special Education programs and services. AVRSB has completed a more detailed department profile for its Programs and Services department which identified program and service delivery areas of improvement to be addressed in its annual business plans.
- 4.31** The AVRSB profiling exercise went beyond a self-assessment of compliance to policy. This document identified the specific concerns of the frontline workers providing services to special needs students. Principals, teachers and teacher assistants were asked, among other questions, to discuss the effectiveness of the current service delivery model for students with high needs and how it could be improved. We see the AVRSB profiling exercise as a best practice for RSBs in the area of continuous improvement of programs. Results are used for strategic planning and performance reporting.

---

**Recommendation 4.1**

**We recommend that all RSBs conduct regular evaluations of Special Education programs with input from all stakeholder groups to serve as a basis for planning and performance reporting.**

---

## Performance Reporting

- 4.32** Performance reporting should provide information on whether students have met the expected outcomes. Performance reporting from the RSBs to the Department for Special Education is based both on statistical surveys and annual reports which are initiated by the Department and completed by the RSBs. Performance reports include:
- the Provincial Student Services Survey;
  - the Provincial Student Services Staffing Survey;
  - Tracking Our Progress;
  - Severe Learning Disabilities annual report; and
  - Reading Recovery annual report.
- 4.33** [Provincial Student Services survey](#) - The annual Provincial Student Services survey includes information on the number of students using a particular Special Education service and the number currently waiting for service. We attempted to verify the accuracy of the Student Services survey information at the schools we visited but were unable to do so. School administration indicated that the information provided was based on statistics at a given point in time and would have to be recreated for us. Support for the survey data was not retained. Also the statistics provided by the schools were not always comparable with respect to the date of the information. We also noted that RSB and school staff may not interpret the information request as intended. Department management expressed concern to us regarding the accuracy of the information being provided through the survey especially in the area of reported wait lists for services. The Department does not attempt to verify this information but would investigate anomalies.
- 4.34** At both RSBs we visited, it was obviously very difficult to obtain information relating to services provided to all special needs students. We acknowledge that this information is available at the school level and that RSBs and the Department are able to request it. However, neither the RSBs nor the Department have readily available information on students to enable performance measurement and assist in decision making. The Severe Learning Disability program and the Reading Recovery Program are exceptions as discussed in paragraph 4.38 below. The student information systems at the school level are not linked to the RSBs or the Department.

---

**Recommendation 4.2**

---

**We recommend the Department and RSBs analyze information needs for Special Education and consider the development of a Province-wide student information system to accumulate and report data.**

---

- 4.35** **Staffing surveys** - The results of the annual staffing surveys are used by the Department to prepare a staffing gap analysis. This analysis calculates the ratios of current staff to students in special education areas. Those ratios are compared to ratios identified in the SEIRC recommendations (see paragraph 4.6). The Department monitors how funding decisions and actions taken by the RSBs work towards reducing the gap.
- 4.36** **Tracking our Progress** - Tracking Our Progress is a self-assessment tool which measures the level of compliance by the schools to certain areas of the Department's *Special Education Policy Manual*. Each school scores its compliance with the criteria listed in the survey, the scores are accumulated by RSB and submitted to the Department. The Department reviews the results for anomalies and trends and uses the information for planning the professional development and policy implementation assistance required for the upcoming year. CCRSB also uses the results for creating its student services operational plan.
- 4.37** We examined the self-assessments prepared by the CCRSB and the AVRSB for 2003-04. We noted that the CCRSB information was not complete as 12 schools had not responded. It should be recognized that such self-assessments can be somewhat biased and may not always provide complete and accurate information. Although we support the use of such self-assessments, we believe that additional independent verification of compliance should be obtained (see paragraph 4.45 below).
- 4.38** **Annual reports** - We noted that neither Department nor RSB business plans include student-specific performance measures. Performance is not required to be specifically reported for any program other than the Severe Learning Disabilities (SLD) Program and the Reading Recovery Program. For those two programs, RSBs are required to submit annual reports to the Department including information on models of service delivery, students, and professional development. Evaluation results such as scores on various standardized tests and satisfaction surveys of students, parents and teachers are also included. We believe that these reports are valuable and that they should be prepared for all major Special Education programs and services.
- 4.39** RSB staff indicated that reporting for other Special Education programs and services would be more difficult than for SLD and Reading Recovery because not all programs are as well defined. They also indicated that significant resources are required to measure and report performance which would likely require diverting teaching resources from the classroom. Reporting outcomes requires clear definitions of expectations and services to be delivered. We recognize

that reporting performance requires significant resources but we believe that this information is essential for decision making at the RSBs and Department. Legislators and the general public also require performance information.

- 4.40** The Department prepared a formal response to the SEIRC report in 2003 (see paragraph 4.6). Since then, progress on achieving the recommendations has been updated and monitored regularly and reported to the SEPS Committee which includes external stakeholders (as discussed in paragraph 4.22).

---

### Recommendation 4.3

**We recommend that the Department of Education require RSBs to prepare a comprehensive annual report on the performance of all major Special Education programs. The annual report should be made available to stakeholders including the Department, parents, and members of the House of Assembly.**

---

## Compliance with Legislation and Policies

- 4.41** **Policies** - As noted in paragraph 4.5, the Department developed a *Special Education Policy Manual* which was last updated in October 1997. The manual includes specific policy statements with guidelines and procedures for the RSBs.
- 4.42** One of the objectives for our site visits to AVRSB and CCRSB was to determine whether the RSBs had policies and procedures in place to ensure compliance with the Department's *Special Education Policy Manual*. We examined RSB policies and procedures, interviewed RSB management and school administration, and tested a sample of student files.
- 4.43** Both RSBs had written policies and procedures consistent with the Department's policy manual.
- 4.44** **Student files** - At each RSB, we selected a total sample of 30 students for review. Our sample was selected to include both students who were working on an IPP as well as those students currently on a resource teacher's caseload. Although we noted that the documentation which existed in the student files varied among schools within the same RSB with respect to students receiving resource help, we were able to conclude in all cases that the applicable policy guidelines were being followed.
- 4.45** Neither RSB has a formal process in place to verify compliance with RSB policies and procedures at the school level. For example, IPPs are reviewed by staff at both RSBs in conjunction with the process for allocating educational assistants. The primary focus is on whether the student needs the support of an educational assistant, not whether the overall content of the IPP appears to be meeting the educational needs of the student. Although it is not well documented, both Boards indicated that staff review IPPs for content on a regular basis, and that

Board consultants perform classroom visits to assess policy compliance such as how TA resources are being used at the school level. In June 1999, based on a request from AVRSB, the Department completed a review of how AVRSB was using TA resources in schools. A report was prepared which provided recommendations for improvement. Department management indicated that this was the last time such a review was conducted due to insufficient staff resources.

- 4.46** The Department and RSBs do not receive good information on whether the Department's policies are being followed. For example, the data in *Tracking Our Progress* (see paragraph 4.36) is not verified, and the content of IPPs is informally reviewed. We believe that a review process similar to the review of AVRSB conducted by the Department in 1999 (see para. 4.45) would help to provide better data on compliance and sharing of best practices.

---

#### **Recommendation 4.4**

**We recommend that the Department and RSBs reestablish the practice of conducting peer reviews of RSBs for verification of compliance with legislation, regulations and policies and sharing of best practices.**

---

### **Funding of Special Education Expenditures**

- 4.47** **DOE budgeting process** - The total funding available to be allocated to all RSBs is determined by the Department of Education through its annual budgeting process. Each fall, the RSBs are surveyed by the Department to identify specific budgetary cost pressures for the upcoming year. The most significant of the cost pressures identified by AVRSB and CCRSB for the 2004-05 fiscal year related to salary increases for both teaching and non-teaching staff. These cost pressures are then accumulated and assessed by the Department for reasonableness.
- 4.48** Those cost pressures approved for funding by the Department are added to the previous year's total RSB funding to calculate the base funding to be allocated in the current year. In addition to the base funding, additional targeted funding is provided to the RSBs for specific Department initiatives.
- 4.49** **Funding formula** - The Department uses a complex methodology to allocate funds to specific RSBs (see page 77 of 2003 Report of the Auditor General for description of the methodology). The calculation is based on student enrolment numbers which are audited annually by the Department. Note that Special Education restricted funding is primarily allocated based on total student enrolment from 1996 - not on the basis of current students at each RSB requiring Special Education services. (See Exhibit 4.3 for consultant's recommendations in this area). Total RSB student enrolments are adjusted to exclude certain groups of students who are ineligible for Provincial funding such as Federally-funded native students and students over 21 years of age.

- 4.50** The majority of Provincial funds are not restricted and may be used at the discretion of the RSBs for educational purposes, including Special Education program expenditures. In addition, the RSBs receive a restricted grant which may only be applied to Special Education (see paragraph 4.9).
- 4.51** **Special Education grant** - Clause 8 (5)(a) of the Governor in Council Education Act Regulations requires that the Minister of Education provide the RSBs with annual funding that includes a specific purpose Special Education grant. Schedule “A” to the regulations provides the detail as to how this grant is to be calculated. The Special Education grant per the regulations is required to be the lesser of the RSBs’ previous year’s funding enrolment multiplied by \$243.90 or the actual cost of special education programs for that year.
- 4.52** For the fiscal year 2004-05, the Department provided RSBs with Special Education restricted grants totaling \$50 million (see Exhibit 4.5). As part of our audit we examined the support for the calculation of the Special Education restricted grant for the AVRSB and the CCRSB in the amount of \$5,584,100 and \$8,264,100 respectively. Our examination indicated that the regulation was not being followed and that the funding provided exceeded the prescribed amount. For example, using the criteria in the regulation, the special education grant for the AVRSB and CCRSB should have been \$4,089,227 and \$6,112,378 respectively.
- 4.53** Department management recognizes the need to update these regulations to better reflect the current funding environment and has indicated that there are plans to do so in the near future.

---

#### **Recommendation 4.5**

**We recommend that government review and update the Education Act and related regulations to ensure that they reflect the current funding environment.**

---

- 4.54** For 2004-05, the Special Education grant for each RSB was determined by adding additional targeted funding for specific Special Education initiatives in *Learning for Life* to the grant provided the prior year. In 2004-05, AVRSB received an additional \$199,600 and CCRSB \$256,500 to fund additional core professional services, reading recovery and assistive technology. In total, all RSBs received an additional \$2.5 million of targeted funding for these specific initiatives. The Department also provided targeted funding for Special Education pilot projects to all Boards totaling \$1.4 million, of which AVRSB received \$160,900 and CCRSB received \$240,000. The RSBs do not always view these items as priorities and have indicated a preference for unrestricted funding.
- 4.55** Department management indicated that the restricted Special Education grant is not intended to cover all the costs related to Special Education programs at the RSBs. The Education Act requires that a restricted grant for Special Education be provided

and it is viewed by the Department as a minimum that the Boards must spend on Special Education programs. It is important to note that the methodology used to fund RSBs over the years has been evolving and the current formula includes, in the RSBs' general unrestricted operating funding, amounts that were traditionally specified for Special Education. The Department could not demonstrate a formal link between the calculation of the restricted Special Education grant and an assessment of the costs required at the RSB level to provide Special Education programs to students. However, the Department has indicated that, overall, the total amount available for Special Education programs and services (defined as the restricted grant plus the general formula funding per special education student) is approximately equal to the amount reported by the RSBs as expended on Special Education programs and services.

- 4.56** RSBs believe that the costs associated with Special Education students exceed revenues. For example, one RSB noted that some 18 to 21 year old students have met their IPP outcomes, but return to school because there are few external programs available to them. These students are funded by DOE, but the RSB believes that the associated costs exceed revenues. At AVRSB, there are 29 students who are assigned 98.62 TA hours per day which would have an annual cost of approximately \$381,000. The RSB believes that it is not receiving adequate incremental funding to meet the needs of these students.

### **Budgeting for Special Education at the RSBs**

- 4.57** We examined the 2004-05 budgets for AVRSB and CCRSB and spoke with budget managers from both boards about the budget processes for Special Education. Both RSBs have established processes that include documented roles and responsibilities, consultation, analysis and support for expenditure estimates, and monitoring and forecasting of actual expenditures against the approved budget.
- 4.58** At both RSBs we visited, budgeting for teacher assistants is more difficult than for teaching staff. Student needs for support change throughout the year for various reasons including accidents, behavioral changes, and moving residences and schools. This can cause fluctuations in the demand for teacher assistants. Both RSBs are aware of such changes and include contingencies in the budgeting process to address these fluctuations.

### **Allocation of teacher assistants**

- 4.59** The Department's 2003 *Learning for Life* indicates that the number of teachers' assistants (TAs) in Nova Scotia has grown dramatically by 111%, or more than doubled, between 1993 and 2000. During this same period, total school enrolment has declined. The document also indicates that Nova Scotia has more TAs in relation to population than the other Atlantic provinces.
- 4.60** **Department's guidelines** - The Department has developed TA guidelines which are intended to provide general direction to RSBs on the use of TAs. The guidelines indicate that TAs should be assigned to meet specific needs in the school and

that TAs should spend some time with all students in the classroom so specific students will not be isolated. There are no specific guidelines with respect to which particular student needs warrant TA services; this prioritization is the RSBs' responsibility.

- 4.61** **RSB allocation process** - At both RSBs we visited, the allocation of TA hours to schools is fundamentally based on an assessment of the specific needs of individual students. To prioritize specific student needs, both RSBs have developed three priorities. Students' physical needs are the first priority, followed by behavioral and then cognitive needs. The AVRSB has further defined each area to help clarify the allocation process (see Exhibit 4.8). Management at both RSBs indicated that the decisions made in this area are ultimately the professional judgment of staff based on documented medical, psychological, and academic assessments as well as direct observations of students in the classroom.
- 4.62** We noted that the CCRSB process is less formal than the process used by AVRSB. At AVRSB, each school is required to prepare a written request detailing hours needed with rationales and relevant supporting documentation to support the request. AVRSB also has a formal appeals process for schools that disagree with the allocated hours. At CCRSB, there is no formal application or appeals process. The allocation process for TA hours at both RSBs is difficult because there may not be sufficient resources to fill identified needs. For example, at AVRSB, for the 2004-2005 fiscal year, schools requested 2006 hours per day of TA time to cover identified needs. Only 1,365 hours per day were approved in the budget, leaving 641 hours per day unfunded.
- 4.63** The decision on the allocation of TA hours to specific schools at AVRSB is made by the Special Education Consultant at central office. At CCRSB, the organizational structure is more decentralized and the decision is the responsibility of the Family of Schools Consultant. The CCRSB Consultant receives a number of TA hours for allocation to schools within the family based on percentage of total RSB enrolment. At the AVRSB, allocation to schools is determined through the application process detailed in the preceding paragraph.
- 4.64** At both RSBs, we examined the detailed documentation supporting the allocation of TA hours to three schools. The allocation process appeared to be working as described to us. We did note at CCRSB that some students who were assessed as not falling within the criteria described to us were receiving TA hours. The CCRSB Consultant explained that, in some circumstances, a student's needs may not neatly fall under one of the criteria listed but, without TA support, the student would very likely not be able to stay in school.
- 4.65** The principals at the schools are informed of the total number of hours available to the school. The AVRSB also informs each school of the number of hours allocated to each student. At both RSBs, it is ultimately the decision of the principal or delegated staff as to the distribution of TA staff and hours. Exhibit 4.8 is an example of the policy framework set by AVRSB to provide guidance to school staff on the allocation of teaching assistants. As an example, schools may be able to

bundle students so that a TA is able to provide support to several students at once, therefore more effectively using allocated hours. Neither of the RSBs has a formal process in place to monitor the use of TA hours at the school level to ensure they are being used in the most effective manner possible. More reviews similar to the 1999 Departmental review of AVRSB (see para 4.45) could be beneficial in establishing whether all RSBs use teacher assistants wisely and enable sharing of best practices.

- 4.66** **Liability for medical procedures** - The RSBs indicated that the issue of liability for performance of medical procedures by TAs is a concern. TAs are often required to perform medical procedures for which they have little formal training such as catheterizations and injections. One of the RSBs indicated that organizations which provide such training are even reluctant to train the TAs because of liability issues. The Department has issued guidance to RSBs to assist in negotiations with District Health Authorities (DHAs) of a protocol to address these concerns. The protocol is to set out the range of specific medical procedures required and the associated provider and training. Department management has indicated that currently only the South Shore Regional School Board has documented a formal protocol. It should be noted that the process is cumbersome because the DHA boundaries are not the same as the RSB boundaries. Therefore, it is likely that one RSB would have to negotiate with more than one DHA. AVRSB management indicated that they believe RSB staff should not be required to provide any medical procedures as these are public health issues.

---

#### **Recommendation 4.6**

**We recommend that the RSBs negotiate with the District Health Authorities to establish a documented protocol with respect to the performance of medical procedures. Where the procedures are to be performed by teacher assistants, related training needs should be addressed.**

---

### **Accounting for Special Education Expenditures**

- 4.67** The Department's *Special Education Policy Manual* (Policy 1.3) provides details of eligible Special Education expenditures for purposes of the restricted grant. The Department also has a *RSB Financial Accounting Handbook* (draft) which provides additional guidance for recording expenditures including Special Education program expenditures. The RSBs record all expenditures using a common financial system (SAP) and chart of accounts which help to provide information that is comparable among RSBs.
- 4.68** We tested a sample of Special Education expenditures recorded in the financial statements of AVRSB and CCRSB for the fiscal year ended March 31, 2004 for compliance with the Department's *Special Education Policy Manual*. Under the *Special Education Policy*, Boards are permitted to prorate costs. As noted in paragraph 4.18, we did not verify whether teachers whose time was allocated through the budget

process to Special Education were actually spending the allocated time on that program.

- 4.69** All sample items tested at the CCRSB were found to be in compliance with the manual. We were not able to conclude on a number of our sample items at the AVRSB relating to teaching staff salaries. The AVRSB records Special Education expenditures related to teaching staff based upon the average teacher's salary for the year multiplied by the full-time equivalent (FTE) Special Education positions approved in the budget. This calculated expenditure is not adjusted at year end to the actual amount. Although we were able to determine that the FTE and average salary numbers used in the calculation were accurate, we were not able to determine the actual expenditures and, therefore, the significance of the difference is not known. For example, the average salary for Special Education teachers may be higher or lower than the average Board salary. Any difference between the estimate and the actual costs is effectively recorded as costs of regular instruction rather than Special Education.
- 4.70** It must be recognized that the RSBs spend much more on Special Education than the amount of the restricted grant. Therefore, any differences in recording such expenditures do not impact the amount of the Special Education grant. However, AVRSB's process of estimating expenditures impairs comparability among RSBs and does not give the Department and Board the most accurate information for decision making. Since the guidance in the *Special Education Policy Manual* is not specific and permits costs to be prorated, we are unable to comment on whether AVRSB's accounting methodology complies with the spirit of the policy.
- 4.71** The Department's *Special Education Policy Manual* details those costs that can be reported as Special Education expenditures. These are limited to direct costs of personnel, travel and equipment and materials (excluding medical supplies). The policy excludes expenditures such as student transportation, medical supplies, modifications and renovations to buildings, administration time of principals and vice-principals at the school level, and regular classroom teachers' time.
- 4.72** Students with special needs require more than their proportionate share of the costs of transportation, board administration, school administration, and teaching resources. At present many of these expenditures are not being allocated to Special Education so the direct cost of providing Special Education is not fully known. Without a direct costing model in place, the RSBs' and Department's ability to compare and assess service delivery models and make the most appropriate cost-effective decisions in respect to the delivery of Special Education services is compromised.
- 4.73** RSBs do not have systems in place to determine the costs associated with the provision of specific programs within the Special Education umbrella. For example, the costs associated with resource programming are not tracked separately from those associated with IPP students or gifted students.

---

**Recommendation 4.7**

We recommend that the Department of Education improve its guidance to RSBs regarding accounting for Special Education expenditures to specifically describe which costs can be charged and how they are to be calculated. A direct costing model should be adopted to ensure that all significant Special Education expenditures are being appropriately identified, classified and reported on a consistent basis at all Boards.

---

**Tuition Support Program**

- 4.74** In 2004, the Governor in Council regulations under the Education Act were changed to establish a tuition support program for students with specific needs (i.e., Attention Deficit Disorder, Attention Deficit Hyperactivity Disorder, Autistic Spectrum Disorder or Learning Disability) who attend designated special education private schools (DSEPS). The student may be eligible for support equal to the average per student allocation of combined Provincial and municipal funding to school boards, as of March 31 of the previous fiscal year. Any shortfall between the tuition charged by the private school and the funded amount is the responsibility of the student's family. The program includes a requirement for transition planning to support the student's eventual return to the public school system although that component is not yet operational.
- 4.75** For 2004-05, the first year of the program, the projected Department expense is \$399,600.
- 4.76** We reviewed controls in place over the applications for grants under the newly formed Tuition Support Program. We selected a sample of students who received tuition support for 2004-05 and tested the process followed to determine compliance with the criteria outlined in the regulations. We also tested the designation process followed for the three schools assigned DSEPS status. We found no errors as a result of our testing.

**Interviews of School Administration**

- 4.77** As part of our audit, we interviewed school administration at six schools, including elementary, middle and high school levels. In addition to questions regarding specific operational issues, we also requested general comments relating to Special Education programs and services. We did not attempt to verify responses. See Exhibit 4.10 for a summary of the more significant comments.

---

**CONCLUDING REMARKS**

- 4.78** Implementation of the Special Education policy began only ten years ago. The Department of Education and RSBs still encounter challenges on a daily basis to ensure that students that most need Special Education services are receiving the supports they require to succeed. The demand for Special Education services is

high and program costs are increasing. Not every identified need can be met. In this environment, prioritization processes are very important and should be based on appropriate, reliable information about demand, services offered, educational outcomes and costs.

- 4.79** The Department of Education's Student Services Division attempts to collect information on programs and outcomes. However, there are no formal systems in place to generate this information. The information is primarily collected by annual surveys. The *Tracking Our Progress* survey is a positive initiative because the RSBs and schools undertake a comprehensive self-assessment of Special Education. However, the information provided is not verified and is sometimes incomplete.
- 4.80** We are concerned with the overall quality of the financial and student specific information available to management for the Special Education program. For example, we could not determine all direct costs of offering Special Education programs at the RSBs audited, or the number of students waiting for services. Information that is accurate, timely and complete is essential to effective decision making and improvements are needed. Better quality information should enhance the business planning process and enable both the Department and RSBs to assess the needs of Special Education students and make better decisions with respect to meeting those needs.
-

## Glossary of Special Education Terms

**Adaptations** - are changes in a student's program which relate primarily to the methods of instruction and evaluation, but which do not change the expected outcomes of learning as provided in the provincial curriculum.

**Assessment** - is a process of gathering information on student learning, needs, strengths and/or difficulties. Assessment procedures may include the use of formal and/or informal strategies and instruments.

**Curriculum Outcomes** - are statements in the Public School Program (PSP) document that identify what students are expected to know or be able to do.

**Exceptionalities** - are identified significant differences in growth and/or development as compared to that which is considered normal, and include cognitive and emotional impairments, behavioural disorders, learning disabilities, physical disabilities and/or health impairments, speech impairments and/or communication disorders, sensory impairments (vision, hearing), multiple disabilities and giftedness.

**Individual Program Plan (IPP)** - is an educational plan developed by the Program Planning Team for any student for whom the provincial curriculum outcomes are not applicable and/or attainable.

**Policy** - refers to general statements which articulate beliefs/values and create a framework within which those affected can carry out their responsibilities. Policies describe what is expected and why.

**Procedures** - are detailed directions which describe and define the "how", "by whom", "when", "where" and "in what form" things will be done.

**Public School Program (PSP)** - is a Department of Education document which describes the curriculum, programs and services to be provided in Nova Scotia schools, and expected learning outcomes for students.

**Severe Learning Disabilities (SLD)** - this term refers to students with average or above average cognitive ability who are achieving at a level which is significantly below the expected level in language arts and/or mathematics. The delay is not primarily the result of other factors, such as cultural differences, social/emotional/behavioural problems, general cognitive impairment, family factors, sensory or physical disability.

### **Right to an Appropriate Education**

A right to an appropriate education means the fundamental educational human right of every individual to have their unique learning needs responded to on an individual basis.

### **Right to Quality Education and Qualified Teachers**

All students have a right to be taught by licensed, qualified teachers who are responsible for ensuring that the objectives of the program match, as much as possible, student strengths and needs.

### **Inclusive Schooling**

“An inclusive school is a school where every child is respected as part of the school community, and where each child is encouraged to learn and achieve as much as possible...a place where all children could learn and where differences are cherished for the richness that they bring”.

The goal of inclusive schooling is to facilitate the membership, participation and learning of all students in school programs and activities. The support services that are designed to meet students' diverse educational needs should be coordinated within the neighborhood school and to the extent possible, within grade level/ subject area classrooms.

### **Teachers Responsibility**

Teachers are responsible for all students who are placed under their supervision and care. This includes responsibility for safety and well being, as well as program planning, implementation and evaluation.

### **Parental Involvement**

Parents have an obligation and a responsibility to be an integral part of their child's education and should be involved in program planning from the outset.

All students are expected to achieve the common essential learnings as stated in Public School Programs, 1993-95 to the best of their individual abilities. Within the broad outcome areas each student's goals will reflect the diversity of their individual strengths and needs.

### **Individual Program Plan and Accountability**

For some students, individual program plans are necessary (Policy 2.2). The development and implementation of Individual Program Plans (IPP's) strengthens student/teacher accountability. Students work toward goals outlined in the IPP and this forms the foundation for the evaluation of student outcomes. The evaluation of outcomes is a component used in measuring school success; however, many other variables will need to be considered.

### **Collaboration**

Collaboration and consultation is essential in supporting students with special needs to ensure a coordinated and consistent approach to program planning and service delivery.

## Extract from Nova Scotia Regional School Boards Funding Formula Framework (December 2004, page 59)

### Recommendation

The funding formula for Student Support should comprise the following:

1. The teaching-professional services component of Student Support should be funded using the student to teacher ratios published in the SEIRC Report (1:165; 1:2000; 1:2500; and 1:7000) [Note 1]. The full time equivalent resources determined from the application of the ratios should be funded at the average teacher salary amounts per board.
2. An incidence rate of students requiring extensive supports should be used to determine the population against which the student to teacher ratio for Special Education professional (1:10) should be applied to determine full time equivalent teaching resources required. The resources required should be funded at the average teacher salary amounts per board.
3. Teaching assistant resources should be estimated using student to teacher ratios such as those referred to in the SEIRC Report. These ratios would be applied to the enrolment of a school board. The resulting resources should be funded at a provincial average salary amount.
4. For each calculated student requiring extensive supports, a dollar amount should be provided for support material.

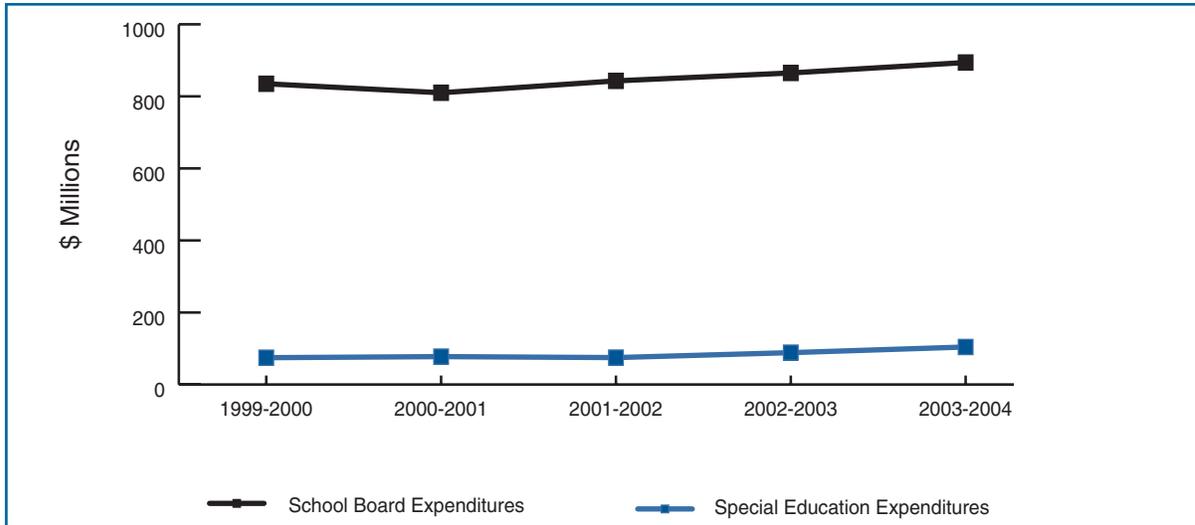
### Suggestions

The impacts of the recommended funding approach should be monitored to determine if a detailed classification system, with funding tied to each classification, would be an improvement to the recommended approach taking into account the increased administration required by the Department and school boards.

Consideration should be given to more current surveys of students requiring extensive supports, using the working definition of the Student Support branch, and of the relationship of teaching assistants to enrolment.

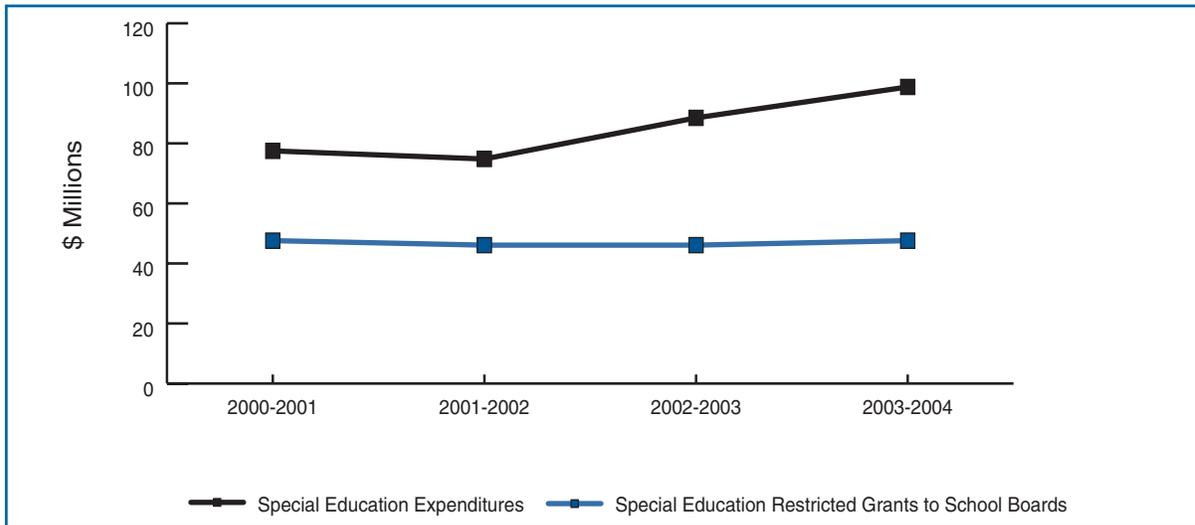
(1) - Ratios relate to services of teaching-professional staff including Resource, Speech/Language, Psychology and Educational Assessment, and Student Services Administration - see Table 4 page 22 of SEIRC report.

### Total Special Education Expenditures and Total RSB Expenditures By Year



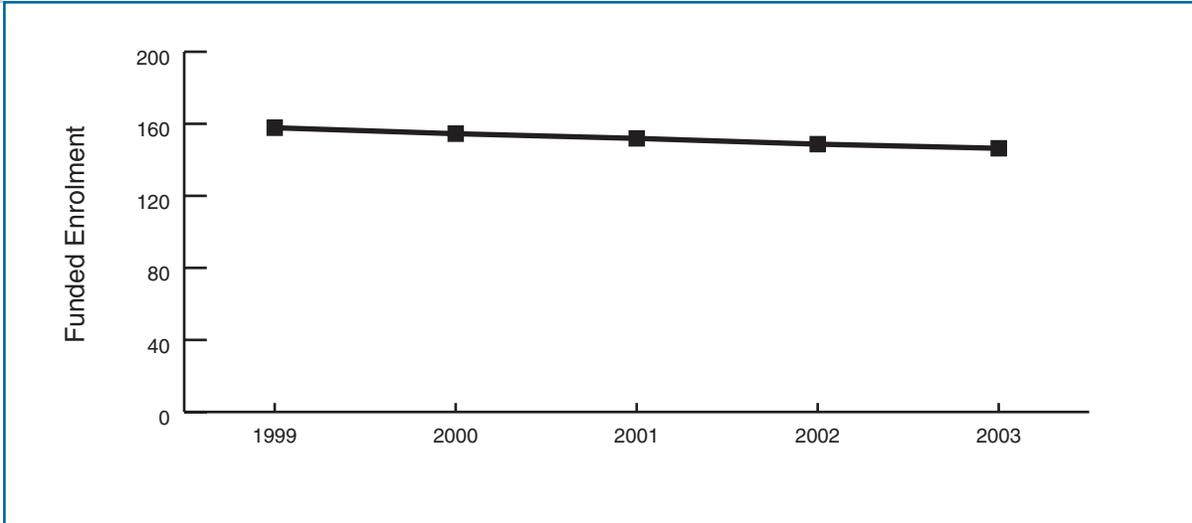
Source: 1999-2003 Department of Education statistics  
 2003-2004 Regional School Board audited financial statements

### Special Education Expenditures and Special Education Grants



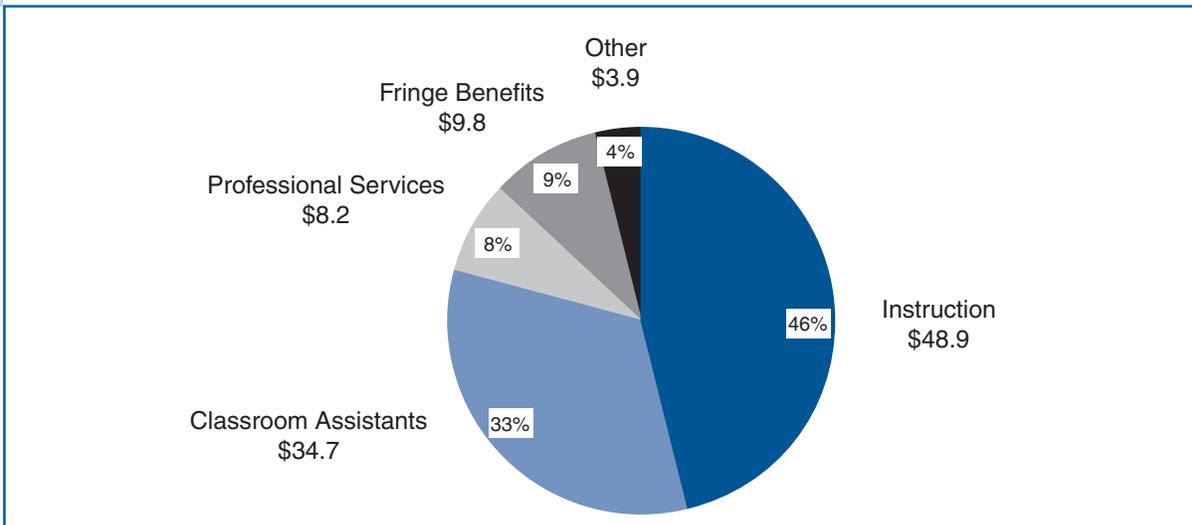
Source: Department of Education  
 2003-2004 Expenditures - Regional School Board audited financial statements (does not include Halifax RSB Special Education expenditures from supplementary funding).

### School Board Funded Enrolment by Year (in thousands)



Source: Department of Education

### 2003-04 Special Education Expenditures (\$ millions)



Source: Nova Scotia Regional School Boards Funding Formula Framework; William D. Hogg, CA; March 2005

For a small number of students, Education Assistant (EA) hours may be needed to support the implementation of an Individual Program Plan (IPP). The School Administration, in consultation with staff, is responsible for allocation of EA time in accordance with these principles:

1. EA support is intended to maximize the independence of the student.
2. EA support will be used to achieve the maximum level of inclusion in regular instructional settings.
3. While adhering to sound inclusive practices, classroom assignment and scheduling of students must be considered to achieve the most efficient and effective use of EA time.
4. Allocation of EA support will remain flexible in order to respond to changes in students' needs.
5. EA support will be allocated in adherence to the regional allocation principles and priorities:

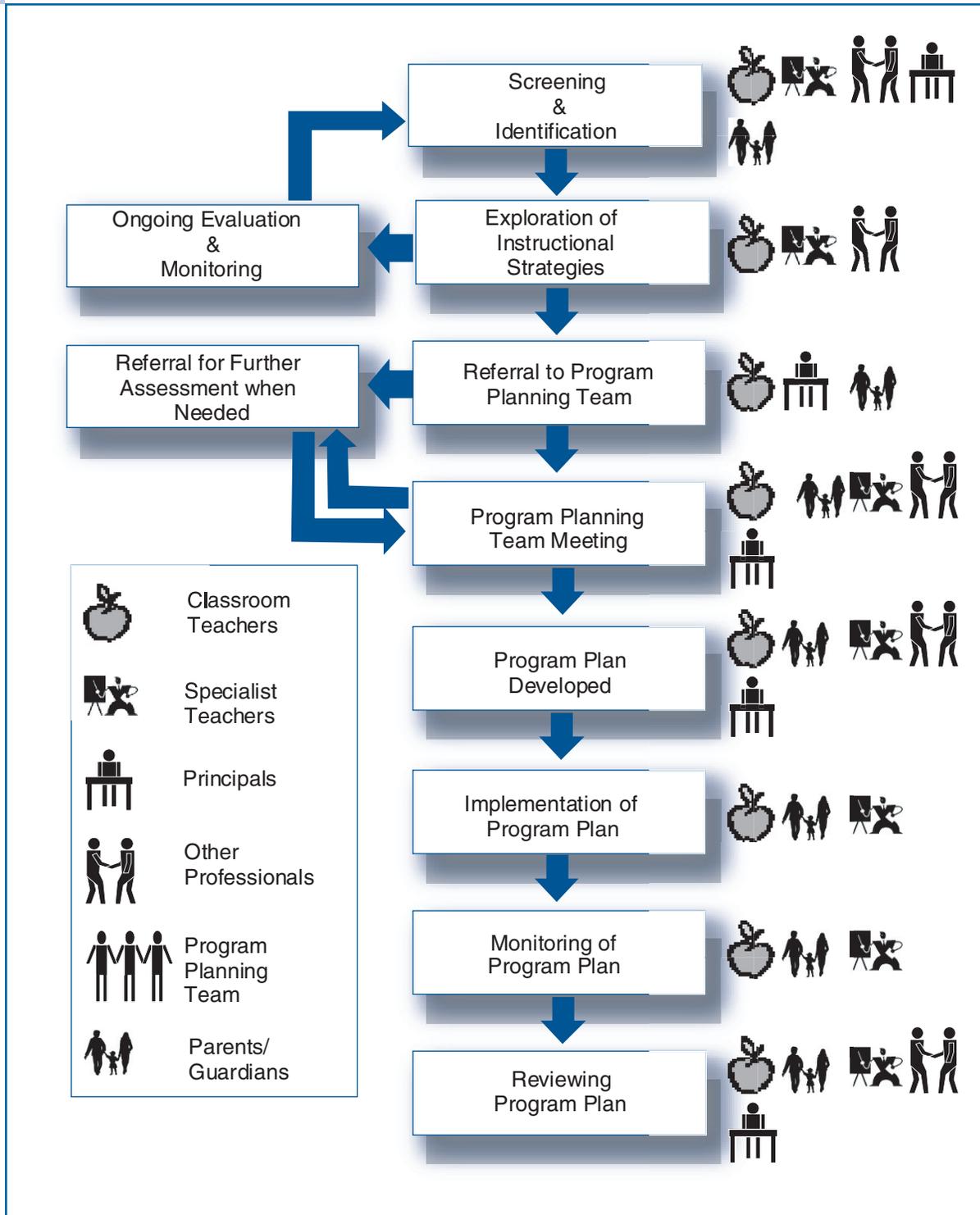
In order to respect the rights of all children to attend school,

- A. First priority will be given to students for the following reasons:
  - Personal health and safety arising from a medical/health condition
  - Personal health and safety arising from a profound developmental delay
  - Needs assistance with toileting, mobility, feeding and/or medical procedures
  - Require continuous supervision due to a severe disorder
- B. Second priority will be given to students who continuously exhibit extreme aggressive or dangerous behaviours that:
  - Endanger the safety of self and/or others,  
AND
  - Result from identified medical or psychological condition,  
AND
  - Have received interventions through the program planning process, such as implementation of a behaviour management plan and involvement with outside agencies.

In order to respect the rights of all children who temporarily need support to stabilize program,

- C. Third priority shall be given to those students who:
  - Require critical support to achieve IPP outcomes in communication, daily living and/or self-help skills, which are substantially different from the provincially prescribed curriculum.

### Identification, Assessment and Program Planning Process (from Special Education Policy Manual, page 41)



## Summary of Comments from Interviews of School Administration

- Overall, administrators were satisfied with the level of support provided by the RSB in light of RSB financial constraints.
- RSB policies and procedures are clear, although some concern was expressed over the time required to complete necessary documentation.
- Overall, administrators feel they are meeting the physical and behavioral needs of students, but not fully meeting the cognitive needs especially those with more moderate needs and gifted students.
- More resources are needed especially in the areas of resource teachers and teacher assistants.
- There are not many programs outside the public school system for students between 18 to 21 years of age who require IPPs. These students consequently stay in school and place a high demand on resources.
- Teacher training and professional development could be more focused and timely.
- All believed that, based on resources provided, they were doing a good job; only anecdotal evidence could be provided.
- Various opinions were expressed on what constitutes success with respect to the education of students with special needs. Suggestions included meeting outcomes, graduating from high school, and being employable.

## ANNAPOLIS VALLEY REGIONAL SCHOOL BOARD'S RESPONSE

The Annapolis Valley Regional School Board staff was pleased to support the “Special Education Audit” process. The provincial audit team was receptive and understanding of particular circumstances related to the collection of data and other organizational challenges. The follow-up meeting at which we were able to review the draft report and provide additional information to clarify specific areas was also appreciated.

We are concerned that the time-line for presenting the draft report and the deadline for this response did not allow for input and feedback from the elected Board.

We agree in principle with the recommendations related to increased regular comprehensive reporting (4.1, 4.3), and the AVRSB has been moving in this direction. However, we are greatly concerned with the time, cost, and reduction in direct service to children and youth that would be associated with the depth and frequency of reporting and the evaluation suggested in the recommendations. For example, the recommendation that student services staff prepare an annual report for all major special education programs similar to the report completed by the Severe Learning Disabilities Program is unfeasible. The Severe Learning Disabilities Program report is very comprehensive and involves an initial assessment followed by a final yearly assessment for each student. The Severe

Learning Disabilities staff each carries a caseload of 12 to 14 students at any given time and works with individual students two hours per week. They are able to complete the individual assessments because of the limited numbers of students they serve. School psychologists and speech language pathologists screen and assess hundreds of students each year. They carry extreme caseloads and are not able to provide direct service to each student. Their service is composed of many different aspects and it would not be possible to have them prepare a report similar to the Severe Learning Disabilities Program. It is important to distinguish between the evaluation of a program such as the Severe Learning Disabilities Program, and the evaluation of a service, such as Speech Language Pathology and School Psychology.

We are very supportive of the development of a province-wide student information system (Recommendation 4.2). There is increasing evidence that one provincially developed and maintained system would greatly enhance tracking and access to data. There is a very high level of frustration at the school and regional levels with the lack of such a system and with the resulting expenditure of time and energy in the repeated inefficient collection of data.

We are pleased with the results of our Programs and Services planning process and

agree in principle to the continuation of this approach (Recommendation 4.1). However, this is an expensive and time-consuming process that must be conducted by individuals with expertise in data generation and analysis. This process would have to be subsidized by the Department of Education if it were to be carried out on a regular basis.

We would also welcome an ongoing peer review process (Recommendation 4.4). There are concerns with consistency within and among school boards, and a coordinated peer review process could enhance the sharing of best practices, increase consistency and support a more equitable distribution of funds to schools boards. We are, however, greatly concerned with the impact of this in terms of staff time. The Board could not dedicate existing financial and human resources to this without having a significant negative effect on service to children and youth.

We are very pleased with the attention in the report to issues of medical supports for students (Recommendation 4.6). While we recognize the complexity related to services under the jurisdiction of the various District Health Authorities, we believe that the health of children and youth is and should continue to be the jurisdiction of the Department of Health - not the school boards. Our recommendation is that the provision of medical services to children and

youth be organized, coordinated, funded, and carried out by health professionals under the jurisdiction of the Department of Health. The AVRSB includes two different District Health Authorities. It is essential that services be consistent. To be clear, when a student requires a medical procedure, it should be carried out by a fully qualified health professional. It is inappropriate and unreasonable to expect an educational/teacher assistant to be trained to carry out such procedures. The recommendation of the Department of Education that each of the Regional School Boards negotiate with the District Health Authorities to attempt to provide essential medical services to children and youth effectively places the responsibility for medical services in the hands of the School Boards. This is an urgent issue that must be addressed. Simply put, children and youth have the right to be in school. School Boards have the obligation to educate the children and youth. Health is responsible for providing the health care needed. We are very concerned that an audit of Special Education services at the School Board level would result in a recommendation that would effectively make the School Boards responsible for the provision of health services.

We support the need for the Education Act and regulations to be up-to-date (Recommendation 4.5). We also support the need for consistent accounting practices

throughout the province (Recommendation 4.7). This would allow for fair and accurate comparisons of expenditures.

We believe it is essential to highlight concerns related to the provision of Special Education services to specific students between the ages of 18 and 21. While some students continue to work towards their individual outcomes to the age of 21, there is a significant number who return to the public system after they have graduated or reached their potential primarily because there are no options for them in the community. To state it clearly, if these young adults had appropriate and better options for transitioning to the community they would not stay in the public school system until they are 21. The money saved would then be available for early intervention support.

We have calculated the costs of Educational Assistant hours for 2003-2004 and they are included in the report. It is important to note that there are additional costs related to transportation and the provision of services by outside agencies. We provided the auditors with detailed information on specific students who have graduated or reached their potential within the school system, but who return to school year after year because there is a lack of alternatives for them. We are disappointed that there is no recommendation that the Department of Education work with provincial agencies

that hold the mandate to provide appropriate placements and services for these adults to develop and fund a long term plan. Without ownership and partnership at the provincial level, school boards are left with a significant financial and social responsibility for services that are not in the best interest of these 18 to 21 year-olds.

We would like to clarify the procedures regarding Educational Assistant usage within the AVRSB that were not captured in the report. As part of our regular procedures, the Consultant of Student Services, the Behaviour Intervention Consultant, and the Coordinator of Student Services visit schools throughout the year to review the allocation of Educational Assistant hours. They meet with administrators and teachers to discuss any issues resulting from the allocation process and collaborate with them to design schedules that best utilize the hours allocated to the school to ensure appropriate usage of human resources. As well, the Consultant of Student Services communicates with each school during the allocation process in the Spring to clarify the roles and responsibilities of the Educational Assistants and to determine priorities at the school level. There is close follow-up and school visits to ensure best practices and procedures for Educational Assistant responsibilities.

We understand that the parameters for the work of the audit team did not allow for

the inclusion of any data that could not be verified in detail on a student-by-student basis. However, we are disappointed that the increasing number of requests from schools for student assessments and referrals for interventions that cannot be met could not be captured in the audit. We are also concerned that the number of referrals may be misinterpreted. Schools have learned that only students with severe needs will receive support and that using valuable time to complete paper work on other students who could and should have support does not, in many instances, result in intervention. As a result, many students who have a right to support are not captured in any tracking process.

We are relieved that the auditors acknowledge that the percentage of students in the AVRSB who need an Individualized Program Plan is above the provincial average. This verifies and supports anecdotal evidence that we have collected for a number of years. We believe that this factor should be considered in the distribution of Special Education funding.

In closing, we would like to thank the members of the audit team. We greatly appreciate their professional and caring approach to carrying out their mandate.

## CHIGNECTO-CENTRAL REGIONAL SCHOOL BOARD'S RESPONSE

Chignecto-Central Regional School Board welcomed the opportunity to share information on special education delivery with the Department of the Auditor General. Staff found the experience supportive and positive and gained insight from the questions posed by the auditors.

Delivering special education services to special needs students in an “inclusive” classroom is but one component of the teaching/learning responsibilities expected of a teacher each day. It must have been a challenging exercise to apply the targeted “accountant’s eye” to that complex learning environment.

We would like to comment on only two of the articles found in the Report.

4.29 CCRSB acknowledges that in the year under review, a specific plan to address staffing gaps as identified by the Department of Education could not readily be provided. But the gap was being addressed, at least to some degree. CCRSB, in its staffing regimen for 2005-06, is more aggressively moving to close the gap and has already submitted such verification to the Department of Education.

4.62 As indicated, CCRSB does not have a “formal application or appeals process” for the allocation of TA

hours. But indeed a process does exist. It is collaborative and involves site-based staff as well as Regional Student Services staff. Our process has worked well in ensuring the Board fully understands the magnitude of the demands at school sites and in ensuring that, in turn, appropriate support is provided.

Thank you for this opportunity to respond to what we believe is a constructive report on this component of the Board’s educational responsibility.

## DEPARTMENT OF EDUCATION'S RESPONSE

Thank you for the opportunity to provide a response to your staff's recent review of special education.

The report identifies the legal framework within which special education programs must be delivered; and the policies and systems that support the implementation of these programs. The report emphasizes the importance of accountability and monitoring of special education programs and services at both board and school levels.

The Department acknowledges and supports this emphasis and continues to be actively involved in establishing procedures and mechanisms in this area.

It must be noted, however, that the monitoring of individual outcomes, supports and services for approximately 20,000 students is a complex process and presents methodological challenges that are currently the focus of student services departments in provinces across Canada. The Nova Scotia Department of Education is the first department in Canada to pilot a standard reporting process and provincial report card for students with individualized program plans. We will be sharing this with our Canadian counterparts later this fall to obtain input in order to continue the process of refining this methodology.

Other monitoring and tracking tools include student specific Literacy Support Plans which are developed in relation to the provincial language arts assessments and follow students as they progress through school; Behavior Incident tracking forms, which monitor all disciplinary referrals and subsequent interventions at school level; evaluations of new initiatives and targeted funding through Learning for Life; and the introduction of student services planning and monitoring into the board business plans and school improvement planning processes.

Regarding report recommendations related to funding, it is important to underscore the progress that has been made in revising the public education funding allocation formula. Also, additional targeted funding was provided to school boards in the 2005/06 budget to address special education issues.

Regarding the existing funding formula, the department has prepared the appropriate regulations and will be submitting them for Governor in Council approval.

As indicated in your report, a review of the funding allocation formula undertaken by Mr. Bill Hogg CA was provided to the government for consideration. The government has indicated that it wants to consult further with school boards before finalizing a new approach to funding, anticipated to be adopted for the 2006/07

fiscal year. When the new allocation formula is finalized the Department will ensure that the appropriate Acts and regulations are revised to provide authority for the new allocation formula. Further, the recently issued *School Board Financial Handbook* provides the means to update financial recording and reporting practices among the boards to ensure consistency - both among boards and with any new allocation and funding formula - in order to provide useful information for governing bodies. The recommendations of your report will be considered in this process.

The department looks forward to continuing to improve our processes and procedures in all areas including special education and thank the Auditor General's office and staff for their input in this regard.