

LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED

SPECIAL SCHOOL DISTRICT

PERFORMANCE AUDIT SERVICES

Issued June 21, 2023

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June 21, 2023

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

This report provides the results of our review of the Special School District (SSD). The purpose of this audit was to evaluate SSD's oversight of the Louisiana Schools for the Deaf and Visually Impaired.

We found that SSD needs to address issues with its organizational culture, including restoring trust in leadership, improving employee morale, increasing transparency, and clearly communicating with staff. According to our survey, 76.6% of respondents disagreed or strongly disagreed that morale is high within SSD, and 81.3% listed employee morale as one of SSD's biggest challenges.

We also found that SSD faced staffing difficulties related to organizational changes, turnover, vacancies, and inconsistencies in performance evaluations and pay raises. As of January 12, 2023, the district had 10 more full-time positions overall than it did as of July 1, 2021; however, it had fewer teacher and direct service positions and more administrative positions.

In addition, during fiscal years 2021 through 2023, SSD did not resolve all grievances and did not have a way to track grievances throughout the process.

We found as well that since SSD became a stand-alone educational service agency in July 2021, it has not developed comprehensive policies and procedures for the district or schools. In fact, SSD has only developed four policies: an Americans with Disabilities Act policy, a grievance policy, a telework policy, and a video monitoring of school property policy.

We found, too, that the SSD Board needs orientation and ongoing training about their roles and responsibilities, meeting procedures, and SSD operations, in order to better do its job.

Additionally, SSD needs to strengthen its philosophy of deaf education and improve staff credentials at LSD as well. For example, the Louisiana School for the Deaf does not have a clear implementation plan for its American Sign Language

(ASL)/English bilingual philosophy, and staff members do not always meet ASL proficiency requirements as outlined in their job descriptions.

We found that during fiscal years 2021 through 2023, SSD did not always provide speech therapy services as outlined in student Individual Education Programs. In our sample of 30 students, 20 did not receive any speech language pathology services in fiscal year 2023.

Also, during fiscal year 2022, SSD did not spend \$746,910 of \$2.1 million in federal Individuals with Disabilities Education Act (IDEA) funds available for its use. As of April 2023, SSD also had not spent \$787,588 of its \$1.5 million budget for fiscal year 2023.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Special School District for its assistance during this audit.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Louisiana Schools for the Deaf and Visually Impaired Special School District

June 2023

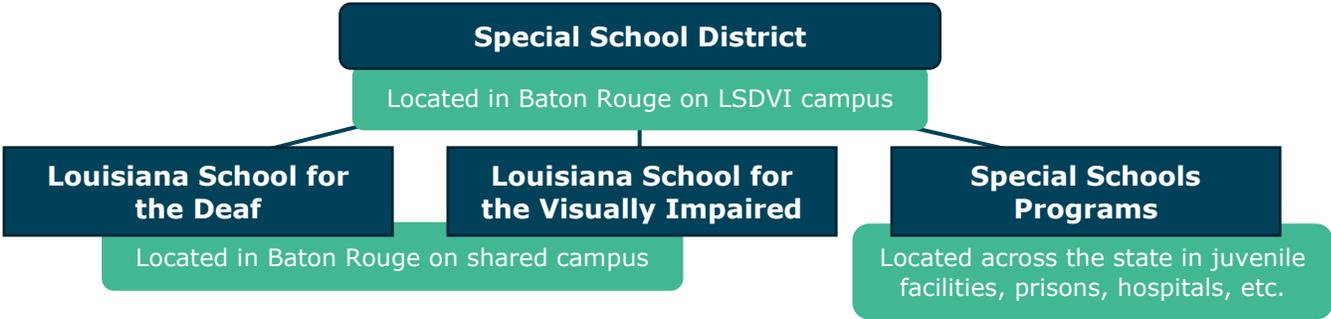
Audit Control #40220026

Introduction

We evaluated the Louisiana Special School District’s (SSD) oversight of the Louisiana Schools for the Deaf and Visually Impaired (LSDVI). SSD became a stand-alone educational service agency, overseen by the Board of Directors of the SSD (“Board”) in July 2021. SSD’s mission is to foster a learning community that is student-oriented and dedicated to excellence by providing child-specific instruction and residential services to all children. We conducted this audit in response to a legislative request for a performance audit on SSD.

SSD Overview. State law¹ mandates SSD to provide educational services to children who are sensory impaired or have exceptionalities and reside in Louisiana. In 2009, the Louisiana School for the Deaf (LSD) and the Louisiana School for the Visually Impaired (LSVI) merged onto one campus in Baton Rouge, which includes student dormitories, school facilities, and SSD administration offices.² SSD also oversees the Special Schools Programs (SSP), which provides educational services to children in criminal justice facilities and state mental health facilities across the state. Exhibit 1 shows the schools and programs SSD oversees.

**Exhibit 1
SSD Schools**



SSD schools are designed to provide students who are deaf and hard of hearing, visually impaired, and/or with exceptionalities with a community of support that affords them the ability to hone their skills in American Sign Language (ASL) and Braille, respectively, by providing a culturally and sensory rich environment. In

¹ Louisiana Revised Statute (La R.S) 17:43, 17:1941, 17:1945

² Prior to 2009, both LSD and LSVI had separate campuses. In 2009, LSVI moved to the LSD campus.

addition, these schools provide special education and related services to children with exceptionalities who are enrolled in state-operated programs, providing appropriate educational services to eligible children enrolled in state-operated mental health facilities and to children in state-operated juvenile and adult correctional facilities.

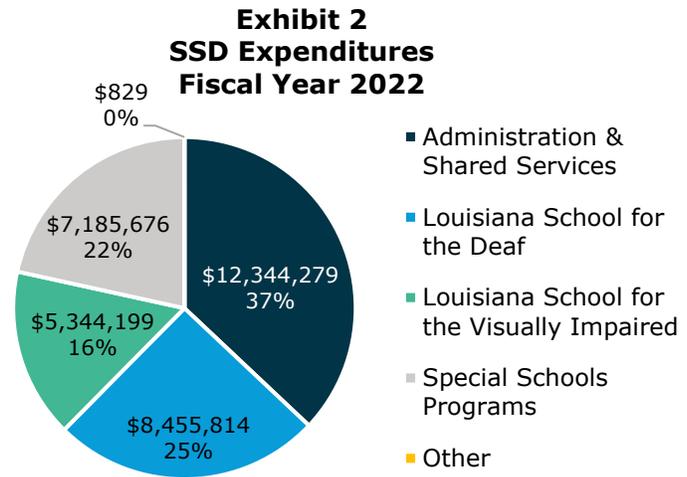
Governance Changes. Act 441 of the 2012 Regular Legislative Session moved Louisiana special schools, including LSDVI, from under the Board of Elementary and Secondary Education (BESE) to the Department of Education (LDOE). Act 468 of the 2021 Regular Legislative Session then removed SSD from LDOE, making it a stand-alone educational service agency effective July 1, 2021. SSD is now governed by a 12-member board of directors. Since 2012, SSD has had eight superintendents, with the most recent being hired by the Board in May 2023. SSD is unique in that it is, in part, a state agency, and, in part, a school district, which results in it operating differently than a local educational agency or school district.

Prior to SSD becoming a stand-alone educational service agency, LDOE engaged the Education Development Center to evaluate the strengths and weaknesses of SSD and LSDVI. The resulting March 2018 report stated that SSD had significant issues that if not addressed, present potentially insurmountable barriers to the improvement of each school and the development of SSD as a statewide resource.³ The report made several recommendations for improvement, such as SSD leadership needing expertise in managing systemic school-change processes and having experience in low-incidence disabilities, creating an advisory board of members with expertise for each relevant disability, and developing a strategic recruitment and retention plan for hiring and retaining qualified staff. Many of these recommendations have not been implemented and are discussed in the body of the report.

COVID-19 Impact. In addition to governance changes, the COVID-19 pandemic in fiscal years 2021 and 2022 created academic disruptions, shifts to virtual learning, and some reduction in school enrollment. During the pandemic lock-down, residential services closed, and classroom teaching was delivered virtually, which limited students' social interactions with peers and use of ASL. In addition, SSD provided services, such as physical therapy, speech language therapy, and audiology, virtually. Upon the reopening of the school campus in the fall of 2020, SSD offered both on-site and virtual learning programs. The pandemic affected all aspects of SSD operations, from student admissions, food service, and maintenance to technology needs, student academic performance, and human resources.

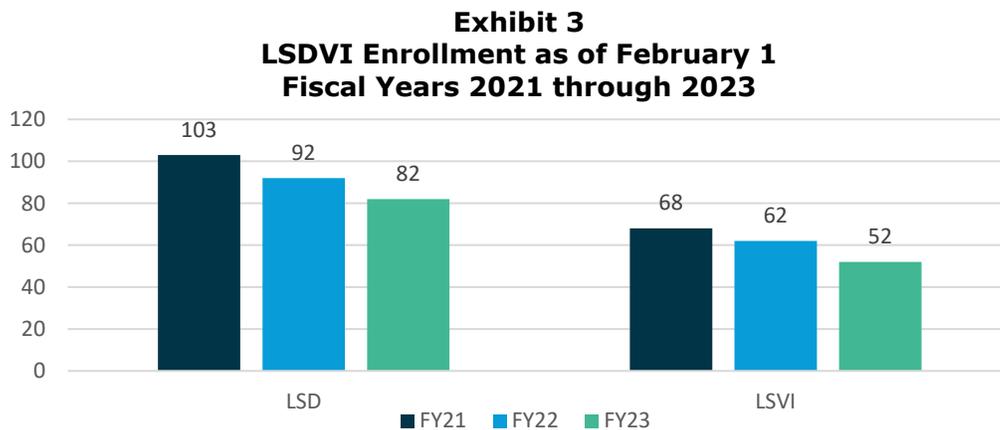
³ ["Louisiana Department of Education's Special School District Review Findings and Recommendations,"](#) March 2018, Urban Special Education Leadership Collaborative/Education Development Center, Inc, Perkins School for the Blind, American School for the Deaf, Cotting School

Expenditures. In fiscal year 2022, SSD expended approximately \$33.3 million, of which \$28.6 million (85.8%) was from the state general fund. The remaining \$4.7 million (14.0%) was from interagency transfers and \$78,049 (0.2%) from the Education Excellence fund and self-generated revenues. Within SSD, the Administration and Shared Services program which includes its administrative offices (human resources, accounting, and upper management) and shared services (student health services, student transportation, admissions, and security) had the highest expenditures in fiscal year 2022. Exhibit 2 shows SSD expenditures for fiscal year 2022 by program. Appendix C shows SSD expenditures by type for fiscal year 2022.



Source: Prepared by legislative auditor's staff using information from LaGov.

Enrollment. LSDVI enrollment has decreased by 21.6%, from 171 students in fiscal year 2021 to 134 students in fiscal year 2023. In addition to on-campus students, LSDVI serves students through its outreach programs where educators provide support to deaf and visually impaired children and their parents in homes, day care centers, and schools. During fiscal years 2021 through 2023, LSDVI served 302 children on average per year in outreach services. Exhibit 3 shows on-campus enrollment as of February 1st of each year during fiscal years 2021 through 2023.



Source: Prepared by legislative auditor's staff using information provided by SSD.

To conduct this audit, we interviewed current and former SSD staff and SSD Board members, and conducted a survey of all current SSD staff. We reviewed and analyzed SSD documentation, including expenditure and staffing reports,

grievances, teacher certifications, and ASL proficiency results. We also reviewed a targeted selection of 30 students' Individual Education Programs (IEPs) to test for service delivery. In addition, we conducted best practice research on workplace culture, as well as policies and practices of other state schools for the deaf and/or visually impaired. We reviewed information from fiscal year 2021, the year before SSD became a stand-alone educational service agency, fiscal year 2022, the first year SSD was a stand-alone educational service agency, and fiscal year 2023,⁴ which was the current academic year.

The objective of this audit was:

To evaluate SSD's oversight of the Louisiana Schools for the Deaf and Visually Impaired.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A-1 contains SSD's response, and Appendix A-2 contains the SSD Board's response. Appendix B includes our scope and methodology, and Appendix C contains SSD expenditures by category for fiscal year 2022. Appendix D contains an overview of the SSD Board composition.

⁴ Fiscal year 2023 is ongoing; therefore, we could not review fiscal year 2023 in its entirety. Fiscal year 2021 includes academic year 2020-2021, fiscal year 2022 includes academic year 2021-2022, and fiscal year 2023 includes academic year 2022-2023.

Objective: To evaluate SSD's oversight of the Louisiana Schools for the Deaf and Visually Impaired

Overall, we found the following:

- **Staff survey results and interviews indicate that SSD needs to address issues with its organizational culture, including restoring trust in leadership, improving employee morale, increasing transparency, and clearly communicating with staff.** According to our survey, 76.6% (82 of 107) of respondents disagreed or strongly disagreed that morale is high within SSD, and 81.3% (87 of 107) of staff listed employee morale as one of SSD's biggest challenges. Staff expressed concern about low pay, lack of appreciation, poor communication and lack of transparency from SSD management.
- **SSD faces staffing difficulties due to organizational changes, turnover, vacancies, and inconsistencies in performance evaluations and pay raises.** As of January 12, 2023, SSD had 10 additional full-time positions overall⁵ than it did as of July 1, 2021; however, it had fewer teacher and direct-service positions, while the number of SSD administrative positions increased. In addition, as of February 2023, LSD elementary school turnover was at 70% (seven of 10 employees), and LSD Administration had 100% turnover (two of two employees).
- **During fiscal years 2021 through 2023, SSD did not resolve all grievances, and it does not have a process to track grievances throughout the process.** In addition, distrust in how grievances will be handled may deter SSD employees from filing grievances. In staff survey responses and interviews, staff expressed concern that they would face retaliation for filing a grievance. In addition, of the 14 individuals that filed grievances, eight (57.1%) resigned, and one (7.1%) was terminated.
- **Since SSD became a stand-alone educational service agency in July 2021, it has not developed comprehensive policies and procedures for the district or schools.** Since SSD became a stand-alone educational service agency, it has only developed four policies including an Americans with Disabilities Act (ADA) policy, a grievance policy, a telework policy, and a video monitoring of school property policy. Clear policies and procedures can help agencies communicate

⁵ Not including positions related to the Special Schools Programs.

expectations to employees and ensure that staff are treated fairly and consistently.

- **Providing Board members with orientation and ongoing training on their roles and responsibilities, meeting procedures, and SSD operations could help Board members better fulfill their role.** In addition, the Board should develop performance metrics for evaluating the superintendent and include staff and stakeholder feedback as part of the annual evaluation.
- **SSD needs to strengthen its philosophy of deaf education and improve staff credentials at LSD. For example, LSD does not have a clear implementation plan for its ASL/English bilingual philosophy, and staff do not always meet ASL proficiency requirements as outlined in their job descriptions.** We found that 94 (63.5%) of 148 LSD employees during fiscal years 2021 through 2023⁶ met ASL proficiency levels, while 54 (36.5%) did not. In addition, the number of teachers with hearing impaired certifications has decreased.
- **During fiscal years 2021 through 2023, SSD did not always provide speech therapy services outlined in student Individual Education Programs (IEPs).** In our sample of 30 student IEPs, 20 (66.7%) did not receive any speech language pathology services in fiscal year 2023. The IEPs of these 20 students required approximately 33,840 minutes of speech pathology services, with most students to receive 45 to 60 minutes a week. According to SSD, it could not provide all speech pathology services because two of the three speech therapist positions were vacant. In addition, SSD could better maintain documentation of service delivery to ensure services are provided.
- **During fiscal year 2022, SSD did not spend \$746,909 (36.1%) of \$2.1 million of the Individuals with Disabilities Education Act (IDEA) funds available for use for LSDVI.** As of April 2023, SSD had not spent \$787,558 (51.8%) of its \$1.5 million budget for fiscal year 2023. SSD could have used IDEA funds in a variety of ways to improve school services, such as to provide supplemental pay for teachers, assist in filling vacant positions, or financial assistance to help teachers obtain teacher certifications or hearing or visually impaired certifications.

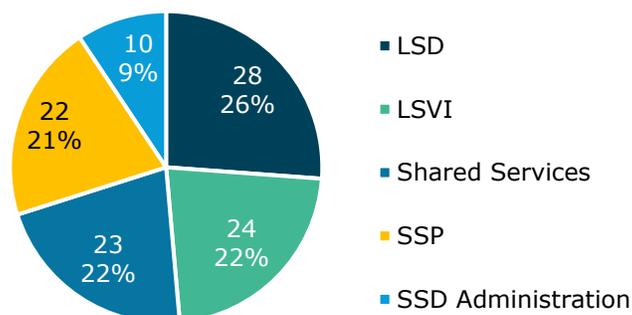
Our findings and our recommendations are discussed in more detail in the sections that follow.

⁶ Through April 2023.

Staff survey results and interviews indicate that SSD needs to address issues with its organizational culture, including restoring trust in leadership, improving employee morale, increasing transparency, and clearly communicating with staff.

Since fiscal year 2012, SSD has had eight superintendents, and in fiscal year 2022, SSD became a stand-alone educational service agency. Such governance changes can lead to instability and uncertainty, which in turn affects employee morale and other aspects of workplace culture. The March 2018 LDOE report⁷ found that student and staff morale at LSD was low due to a lack of agreement in and collaboration around developing a unified school vision, and because there was insufficient communication and ineffective problem-solving between and among administration, students, families, staff, and community stakeholders. We surveyed all SSD staff including, LSD, LSDVI, SSP, and SSD Administration/Shared Services employees to identify trends in SSD's organizational culture. The key trends from the survey are discussed below. See Exhibit 4 for a breakdown of survey respondents by organizational unit.

**Exhibit 4
SSD Survey Responses by
Organizational Unit
February 2023**



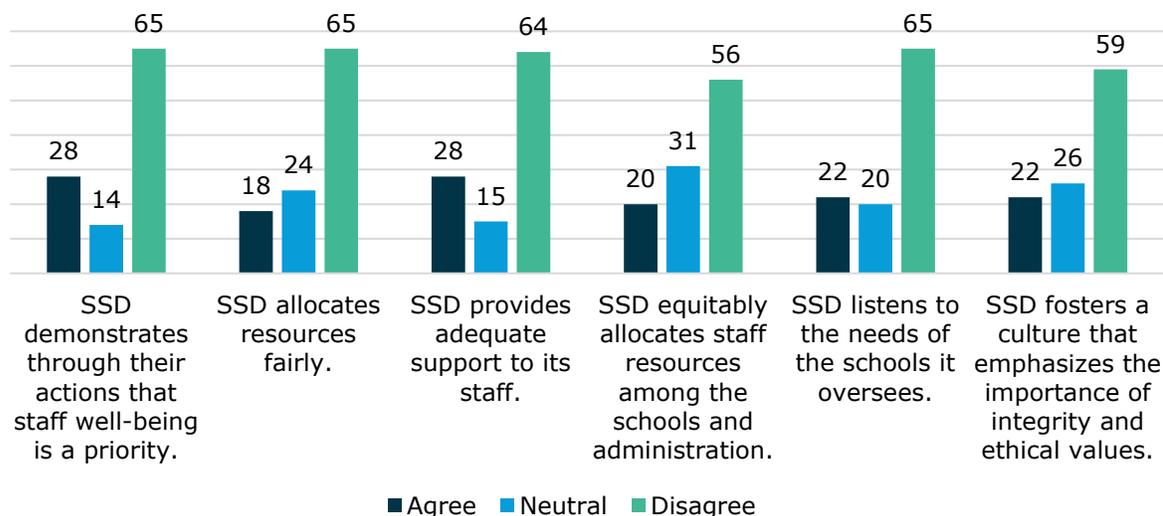
Source: Prepared by legislative auditor's staff using LLA survey results.

Employees stated that morale within SSD is low. Eighty-two (76.6%) of 107 respondents⁸ to our February 2023 staff survey disagreed or strongly disagreed that morale is high within SSD, and 81.3% (87 of 107) listed employee morale as one of SSD's biggest challenges. Staff expressed concern about low pay, lack of appreciation, poor communication, and lack of transparency from SSD management. Exhibit 5 summarizes results of our staff survey regarding perceptions of SSD management.

⁷ ["Louisiana Department of Education's Special School District Review Findings and Recommendations,"](#) March 2018, Urban Special Education Leadership Collaborative/Education Development Center, Inc, Perkins School for the Blind, American School for the Deaf, Cotting School

⁸ We sent our survey to 301 employees and received responses from 107, achieving an overall response rate of 35.5%.

Exhibit 5 Staff Survey Results February 2023



Source: Prepared by legislative auditor's staff using results from LLA survey of SSD staff.

SSD needs to improve overall communication with employees.

According to our survey, 64.5% (69 of 107) of respondents disagreed or strongly disagreed that SSD communicates openly and transparently with staff. In addition, 53.3% (57) of respondents listed communication as one of SSD's biggest challenges. Survey responses consistently cited a need for improved communication across SSD. Examples of these comments include the following:

- "Communication is almost non-existent from the top to the people who work in the trenches. We find out information through friends in other departments who may have heard some tidbits, or perhaps a tidbit during lunch with other employees. It's embarrassing when people external to the SSD tell us what's been happening and decisions that have been made. The students are often not the priority."
- "As with any relationship, effective communication is key. It often does not feel as though this is top of mind. Said communication will foster trust, reduce tribalism, and can increase morale."
- "Communication via email all the way from top to bottom campus (or district wide) instead of word of mouth. Trust issues are bad so people have hard time accepting accountability."
- "SSD Leadership members are unresponsive - do not answer/reply to phone calls and emails."

Tension between SSD administration and the schools exist because employees perceive that resources are not equitably divided and that expectations are not consistent among SSD administration employees and

the school employees. Staff indicated that there is a disconnect between SSD administration and the schools, and often tension between the schools themselves. Staff from each school stated that they feel that their school is not given the same level of resources as the other two schools/programs. In addition, staff from all three schools/programs voiced frustration with the SSD administration, in terms of its treatment of school employees, as well as preferential treatment for SSD administrative employees. According to our survey, 77 (72.0%) of 107 respondents agreed that their direct supervisor treats them with respect and appreciation, while only 33 (30.8%) agreed that SSD leadership⁹ treats them with respect and appreciation. In addition, staff perceive favoritism towards SSD administrative employees, such as pay raises and promotions, allowing long lunches or coming to work late, and other differences in treatment.

Some employees indicated that they have experienced or witnessed discrimination, retaliation, and unprofessional behavior within the past year. Staff survey responses and interviews indicated concerns about discrimination based on their race or sexuality, whether they are deaf or hearing, and based on their level of sign language proficiency. In addition, staff voiced concerns about retaliation for filing grievances or speaking out about something they had experienced or witnessed. According to our survey, most staff had either experienced (63.2% or 67 of 106) or witnessed (70.1% or 75 of 107) unprofessional behavior. In addition, 36.5% (38 of 104) of survey respondents stated that they had experienced retaliation, while 49.5% (53 of 107) had witnessed it. Exhibit 6 shows the staff survey results regarding workplace culture.

Exhibit 6 Staff Survey Results February 2023			
Experienced in past year	At Least once this year	Monthly, Weekly, or Daily	Total Experienced
Unprofessional Behavior	29.2%	34.0%	63.2%
Discrimination (race, gender, age, etc.)	12.3%	17.0%	29.3%
Retaliatory Behavior	22.1%	14.4%	36.5%
Pressure to do something unethical	8.5%	9.4%	17.9%
Pressure to do something against policy	8.7%	9.6%	18.3%
Witnessed in past year	At Least once this year	Monthly, Weekly, or Daily	Total Witnessed
Unprofessional Behavior	29.9%	40.2%	70.1%
Discrimination (race, gender, age, etc.)	19.6%	18.7%	38.3%
Retaliatory Behavior	28.0%	21.5%	49.5%
Pressure to do something unethical	17.8%	12.1%	29.9%
Pressure to do something against policy	18.7%	11.2%	29.9%
Source: Prepared by legislative auditor's staff using results from the LLA survey of SSD staff.			

⁹ Including central office, district-level management, superintendent, chief academic officer, etc.

According to the Society for Human Resource Management,¹⁰ unresolved issues of interpersonal tension and conflict can create emotional stress for employees, politicize the workplace, and divert attention from the organization's mission. Clearly communicating a unifying vision for the district and each school could help SSD build cohesion within the district. In addition, training on workplace culture topics, such as deaf sensitivity, professional behavior, and effective supervision may help improve workplace culture.

Recommendation 1: SSD should prioritize improving employee morale and address issues with its organization culture by conducting activities such as:

- interviewing staff and stakeholders;
- developing a unified vision for the schools and district;
- ensuring expectations are clearly communicated and enforced; and
- providing staff training related to workplace culture, such as deaf sensitivity, professional behavior, and effective supervision.

Summary of Management's Response: SSD agreed with this recommendation and stated that work around communication and transparency has already begun. Over the next several months, the Superintendent will be engaging staff members and stakeholders by conducting a SWOT analysis. The SWOT analysis is designed to identify the organizations strengths, weaknesses, opportunities, and threats. Using this information and through collaboration with staff, a comprehensive climate and culture plan will be developed. See Appendix A-1 for management's full response.

SSD faces staffing difficulties due to organizational changes, turnover, vacancies, and inconsistencies in performance evaluations and pay raises.

The March 2018 LDOE report found that there were significant difficulties recruiting qualified staff due to lack of available candidates, low wages, and limited professional development and growth opportunities. In our survey, staff also expressed frustration over low pay, high turnover, and lack of appreciation. We identified several staffing difficulties at SSD, including organizational changes, turnover, vacancies, and inconsistencies in pay raises and promotions.

As of January 12, 2023, SSD had 10 additional full-time positions overall¹¹ than it did as of July 1, 2021; however, the number of teacher and

¹⁰ "Managing Workplace Conflict," Society for Human Resource Management

¹¹ Not including positions related to the Special Schools Programs.

direct service positions decreased, while the number of SSD administrative positions increased. For example, teacher and other key service positions (dorm staff, teacher aids, interpreters) decreased by five positions, while other positions, such as the SSD administration, directors, and specialists increased by 15 positions. Survey results and interviews indicated that staff perceive SSD to be organizationally “top heavy.” In addition, staff feel like SSD is spending more resources on administration and district staff, while teachers are told their budgets have been cut. According to SSD, when it was created as a stand-alone educational service agency, its human resources, business office, IT, and legal functions needed to expand to support SSD’s additional 100 employees and replace the loss of supports from LDOE. While SSD may have needed an increase in SSD administrative staff, it should determine how many positions it needs in each area to be effective. Exhibit 7 shows the number of positions by type on the first day of fiscal year 2021 and on January 12, 2023.¹²

Exhibit 7 Changes in Positions by Job Type July 1, 2021 and January 12, 2023			
Position Type*	July 1, 2021	January 12, 2023	Difference
Teachers	69	65	-4
Campus Operations (Food Service, Medical, Maintenance, Security)	57	58	1
Dorms	47	47	0
Strategist/Specialist/Coordinator**	30	35	5
SSD Administration (Human Resources, Business Office, IT, Legal)	14	22	8
Paraeducator/Teacher Aid	21	21	0
Director***	16	18	2
Part Time****	33	15	-18
Counselors/Mental Health/Therapy	12	12	0
Outreach/Interpreters/Librarian/Accessible Educational Materials	12	11	-1
Administrative Coordinator/Assistant	10	9	-1
Principal/Assistant Principal	3	3	0
Superintendent/Assistant Superintendent	2	2	0
Total	326	318	-8
Total Full-Time	293	303	10
*Not including Special Schools Programs **These positions include educational coordinators, instruction specialists, grant specialists, athletic coordinators, etc. ***Director and part time positions represent a variety of organizational units. Source: Prepared by legislative auditor’s staff using information from LaGov.			

From fiscal year 2021 to fiscal year 2022, SSD turnover increased from 24.1% (66 of 274 employees) to 27.3% (69 of 253 employees). Turnover can affect staff morale and impact the quality of services SSD provides as staff with expertise leave, creating knowledge gaps. As of February 2023, LSD

¹² January 12, 2023 was the date of the most recent SSD organizational chart.

elementary school turnover was at 70% (seven of 10 employees), and LSD Administration had 100% turnover (two of two employees). According to the staff survey, 65.4% (70 of 107) of respondents listed turnover as one of SSD's biggest challenges. Exhibit 8 shows SSD turnover by job area from fiscal year 2021 through February 2023.

Exhibit 8 SSD Turnover* Fiscal Year 2021 through February 27, 2023				
Job Area	FY21	FY22	FY23 (partial year, as of February 2023)	Total Separations
LSD	30.3%	22.0%	21.7%	63
LSVI	20.9%	26.7%	21.8%	42
Campus Operations (Food Service, Medical, Maintenance, Security)	22.8%	13.0%	9.8%	25
Part Time	36.8%	107.7%	18.2%	23
SSD Administration (Human Resources, Business Office, IT, Legal)	27.8%	40.0%	16.7%	16
School Support**	0.0%	25.0%	27.3%	12
Total	24.1%	27.3%	19.2%	181
*Not including positions related to the Special Schools Programs.				
**School support includes district-level academic or non-academic school support positions, including directors, coordinators, consultants, therapists, psychologists, audiologists, specialists, and interpreters.				
Source: Prepared by legislative auditor's staff using information from LaGov.				

As of January 12, 2023, SSD had 75 (23.6%) vacancies out of its 318 positions.¹³ Both the LSD and LSVI principal positions are vacant,¹⁴ and 12 (18.5%) of 65 teacher positions were vacant as of January 2023. According to the staff survey, 72.9% (78 of 107) of respondents listed "not enough staff" as one of SSD's biggest challenges. Exhibit 9 shows the SSD vacancies as of January 12, 2023.

¹³ Not including positions related to the Special Schools Programs.

¹⁴ These positions are also called Executive Directors.

Exhibit 9 SSD Vacancies* As of January 12, 2023					
Area	Filled	Vacant	Total Positions	Percent of Total	Percent Vacant
Principal/Assistant Principal	0	3	3	1.0%	100.0%
Counselors/Mental Health/Therapy	6	6	12	3.8%	50.0%
Superintendent/Assistant Superintendent	1	1	2	0.6%	50.0%
Administrative Coordinator/Assistant	5	4	9	2.8%	44.4%
Outreach/Interpreters/Librarian/Accessible Educational Materials	7	4	11	3.5%	36.4%
Paraeducator/Teacher Aid	14	7	21	6.6%	33.3%
Strategist/Specialist/Coordinator**	25	10	35	11.0%	28.6%
SSD Administration (Human Resources, Business Office, IT, Legal)	16	6	22	6.9%	27.3%
Dorms	35	12	47	14.8%	25.5%
Teachers	53	12	65	20.4%	18.5%
Director***	15	3	18	5.7%	16.7%
Campus Operations (Food Service, Medical, Maintenance, Security)	51	7	58	18.2%	12.1%
Part Time***	15	0	15	4.7%	0.0%
Total	243	75	318	100.0%	23.6%

*Not including positions related to the Special Schools Programs.
 ** These positions include educational coordinators, instruction specialists, grant specialists, athletic coordinators, etc.
 ***Director and part time positions represent a variety of organizational units.
Source: Prepared by legislative auditor's staff using information from LaGov.

Performance evaluations and pay raises have not always been consistent among SSD employees, which has contributed to a perception of favoritism. Staff survey results showed that 62.6% (67 of 107) of respondents disagreed or strongly disagreed that promotions and raises are based on consistent and clear criteria, and 74.8% (80) listed "insufficient pay" as one of SSD's biggest challenges. Teachers and school administrators are evaluated annually through the COMPASS process,¹⁵ and classified employees¹⁶ are evaluated annually based on Civil Service rules. However, SSD does not have a policy in place requiring annual evaluations for unclassified employees.¹⁷ As a result, no unclassified employees received a performance evaluation during fiscal years 2021 through 2023.

According to SSD, during calendar years 2013 through 2017, budget constraints froze teacher salaries so they did not automatically increase each year based on years of service on the SSD teacher pay scale. Beginning in January 2018, teachers began receiving pay increases, including legislative increases and

¹⁵ COMPASS is Louisiana's educator evaluation system, which aims to provide all teachers, counselors, librarians and school leaders with regular, meaningful feedback on their performance.

¹⁶ SSD classified employees are most often employed in food service, maintenance and operations, and security, as well as in other areas.

¹⁷ Most SSD unclassified employees are in SSD administration, including human resources, the business office, shared services, etc.

increases based on years of service. According to SSD Human Resources, as of April 2023 teacher salaries are all in line with the SSD teacher pay scale. We also found that some unclassified employees, who did not receive annual performance evaluations, received raises of 10% or higher while teachers stated on our survey that they felt underpaid and unappreciated. According to SSD, most of the raises of 10% or higher were for additional duties added to their job descriptions. However, unclassified SSD employees have not received annual evaluations, which would indicate whether employees were satisfactorily performing job duties to warrant additional duties and pay. According to our staff survey, pay raises and promotions in SSD administrative positions create the perception that these employees received preferential treatment, especially as teachers have not always gotten annual raises. Requiring unclassified employees to receive annual evaluations could assist SSD in ensuring that raises are based on satisfactory job performance, not favoritism.

Recommendation 2: SSD should assess its current staffing and determine the number and type of positions each organizational unit needs to be effective.

Summary of Management's Response: SSD agreed with this recommendation and stated that it has experienced organizational instability both prior to and after it became an independent state agency in 2021. Currently, a comprehensive staffing evaluation has begun. This evaluation is examining how positions are allocated within the context of the needs of the organization. It will also include comparisons of job functions and equity within compensation. See Appendix A-1 for management's full response.

Recommendation 3: SSD should develop a strategic recruitment and retention plan for hiring and retaining qualified professionals.

Summary of Management's Response: SSD agreed with this recommendation and stated that having a clear plan to address recruitment and retention issues is critical, especially in a school setting that serves highly specialized student needs. Using information gathered through the SWOT analysis along with general best practices, the SSD will develop a comprehensive recruitment and retention plan. See Appendix A-1 for management's full response.

Recommendation 4: SSD should develop policies and procedures for unclassified employees regarding annual performance evaluations and raises.

Summary of Management's Response: SSD agreed with this recommendation and stated that it acknowledges there has been inequities in the way that unclassified employees have been evaluated. The organization has begun the process to develop a performance management system for unclassified employees not currently evaluated through the COMPASS system which primarily covers teachers. See Appendix A-1 for management's full response.

During fiscal years 2021 through 2023, SSD did not resolve all grievances, and it does not track grievances throughout the process. In addition, distrust in how grievances will be handled may deter SSD employees from filing grievances.

Because workplace conflict can arise among employees in any organization, it is important that agencies have a policy that clearly states how grievances are handled internally. SSD's current policy includes four steps in the grievance process, each with expected timeframes. The first step is for the grievance to be submitted to the grievant's immediate supervisor. In collaboration with Human Resources, the immediate supervisor is then required to give the grievant an opportunity to present their concern, and then provide a written decision within seven days. If the grievant chooses to appeal that decision, they move to the next step of presenting their grievance to executive staff of their unit. The final step in the grievance process is appealing to the Board, if the grievance is still unresolved. SSD's grievance policy allows for bypassing the process if the grievance concerns someone in the grievant's chain of command, which is in line with best practices.

A **grievance** is any claim, concern, problem, or complaint by an employee that:

- An employee has been treated unfairly, inequitably, or unreasonably;
- There is a violation in the implementation or enforcement of law, policy, or practice; or
- A condition or situation exists that jeopardizes the health and safety of the grievant.

Source: SSD's employee grievance policy

Of the 20 grievances¹⁸ that SSD Human Resources received during fiscal years 2021 through 2023, 17 (85.0%) have not been resolved, two (10.0%) were resolved informally,¹⁹ and one (5.0%) has not yet had enough time for a resolution. Although SSD became a stand-alone educational service agency in July 2021, it operated under LDOE policies until it implemented a new grievance policy in March 2023. However, SSD did not follow LDOE's grievance process as the majority of grievances were never resolved. According to SSD, it did not resolve some grievances because there was confusion about whether the superintendent or the Board was responsible for rendering grievance resolutions, and because SSD and Board staff did not follow through with the grievances they received.

¹⁸ Fourteen employees made a total of 20 grievances during our scope.

¹⁹ Informal resolution is when the grievant and their supervisor work out the issue together, without having to involve management.

SSD could improve its tracking of grievances to ensure that the grievance process is followed according to policy.

While SSD Human Resources maintains paper files on each grievance it receives, it does not have a process to track the status of grievances and whether the timeframes set in policy are met. In addition, not all communications regarding grievances, such as emails, were maintained in the files.

Distrust in how grievances will be handled may deter SSD employees from filing grievances.

In survey responses and interviews, staff expressed concern that they would face retaliation for filing a grievance. In addition, of the 14 individuals that filed grievances, eight (57.1%) resigned and one (7.1%) was terminated. Now that SSD has created a new grievance policy, it should educate staff on the updated process and work to restore trust in the grievance process.

"Staff are all afraid of retaliation as some of us have filed grievances for different things and suddenly aren't able to work, are fired, lose privileges, etc."

"It is difficult to voice concerns because of fear of retaliatory behavior. Many grievances were never filed because of fear of termination."

Source: SSD staff survey responses

Recommendation 5: SSD should handle grievances according to its policy and ensure that staff are educated on the updated process to help improve trust in its grievance process.

Summary of Management's Response: SSD agreed with this recommendation and stated that the SSD board adopted a new grievance policy in February of 2023. This policy was shared with all employees via email and posted on the district website. A training will be provided to all employees in August of 2023 with additional training for supervisors and managers to follow. See Appendix A-1 for management's full response.

Recommendation 6: SSD should develop a process to track grievances that requires it to maintain all documentation to help ensure that it follows policy timeframes and requirements.

Summary of Management's Response: SSD agreed with this recommendation and stated that all grievances are submitted to SSD Human Resources and tracked by the HR Director and HR Manager. They ensure all timelines prescribed in the policy are followed. This process includes reminding employees of all the timeline requirements. Grievances are tracked through an Excel spreadsheet which was modeled after an example provided by the staff of the Legislative Auditor. See Appendix A-1 for management's full response.

Since SSD became a stand-alone educational service agency in July 2021, it has not developed comprehensive policies and procedures for the district or schools. As of May 2023, it has only developed four policies.

According to the Society for Human Resource Management,²⁰ written policies and procedures are essential to provide guidance to managers and employees on how conflict and other issues should be handled. Clear policies and procedures can help agencies communicate expectations to employees and ensure that staff are treated fairly and consistently.

Since SSD became a stand-alone educational service agency in July 2021, it has only developed four policies. In fiscal year 2023, SSD created an ADA policy, a grievance policy, a telework policy, and a video monitoring of school property policy. In the absence of new policies and procedures, SSD is operating with old policies that were in effect when it was overseen by LDOE. Once SSD develops new policies and procedures, state law requires they must be adopted by the Board.²¹

Developing updated district and school-level policies and communicating these policies to staff could resolve some confusion staff may have about various procedures. Staff survey results and interviews revealed confusion and concern about SSD practices regarding travel, leave, and procurement approvals; raises and promotions; and ADA compliance. For example, multiple staff stated that they did not understand why leave or travel requests were denied by supervisors and management and staff did not always use ASL interpreters when necessary. In addition, 35.5% (38 of 107) of staff survey respondents disagreed or strongly disagreed that SSD enforces compliance with policies and procedures consistently across staff. Clarifying policies and procedures could help ensure that all staff are treated fairly and consistently.

“SSD needs an administrative overhaul. We need defined policies and procedures that are consistently applied and we need transparency across the district.”

Source: Staff survey response

Recommendation 7: SSD should develop district and school-level policies and procedures and communicate updates to staff.

Summary of Management’s Response: SSD agreed with this recommendation and stated that the SSD Superintendent received delegated authority from its governing board in May of 2023 to develop and implement policies. Currently, policies are either being created or updated to ensure the efficient and safe operation of the district. As policies are developed, they will

²⁰ “Managing Workplace Conflict,” Society for Human Resource Management

²¹ La R.S. 17:1945.1 states that the Board shall “adopt rules, regulations, and policies that are necessary for the efficient operation of the district.”

be released to staff and placed on the district website. Training will be provided on an as-needed basis. See Appendix A-1 for management's full response.

Providing Board members with orientation and ongoing training on their roles and responsibilities, meeting procedures, and SSD operations could help Board members better fulfill their role. In addition, the Board should develop performance metrics for evaluating the superintendent and include staff and stakeholder feedback as part of the annual evaluation.

The March 2018 LDOE report found that SSD and the three schools did not receive guidance from, hold public discussions with, or be advised by a board whose members have experience in providing effective educational services for students with low-incidence disabilities.²² Act 468 of the 2021 Regular Legislative Session created the Board of Directors of the SSD, comprised of 12 members. One member is from BESE and the others are appointed by the Governor from individuals who have expertise with the populations served in each school. See Appendix D for a detailed description of the Board composition. State law²³ requires the Board to do the following:

- Adopt rules, regulations, and policies that are necessary for the efficient operation of the district;
- Establish criteria to be used in determining the eligibility of applicants for enrollment;
- Prescribe and select for use free textbooks and other materials of instruction;
- Enter into an agreement, as recommended by the district superintendent, with a city, parish or other local public school system to participate in educational and academic programs or courses; and
- Select a superintendent that shall be responsible for all the administrative functions, duties, and needs of the board.

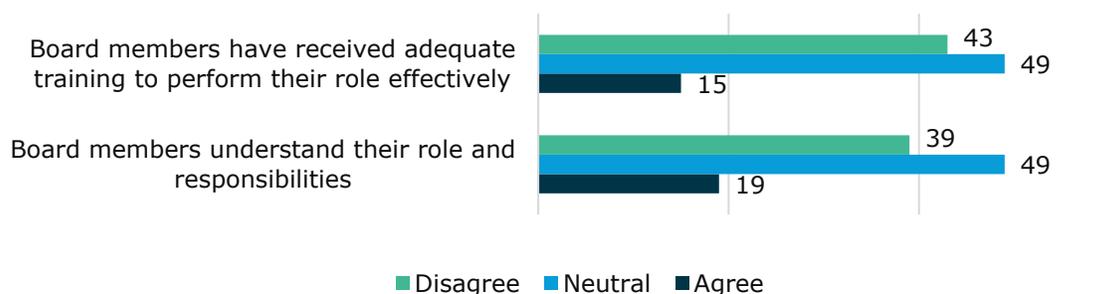
²² Low-incidence disabilities are those that are rare in a school system, such as deafness and blindness; therefore, local school districts usually do not have staff with expertise for those disabilities. High-incidence disabilities are more common in school systems, such as learning disabilities or behavioral disorders.

²³ La R.S. 17:1945.1

In February 2022, the Board approved its by-laws and currently meets four times a year. While the Board hired a new superintendent who started in May 2023, it has not yet fulfilled all of its required duties as stated above.

Providing Board members with orientation and ongoing training on their roles and responsibilities, meeting procedures, and SSD operations could help Board members better fulfill their role. Staff survey results and interviews indicated that the Board could benefit from additional training, especially because it is a new board. According to the SSD Board, the Board has contracted with SSA Consultants to provide general training to the Board members. Exhibit 10 shows the results of our staff survey regarding the Board.

**Exhibit 10
Staff Survey Results
February 2023**



Source: Prepared by legislative auditor's staff using results from the SSD staff survey.

We found that Board members would benefit from additional, ongoing training in the following areas:

Roles and responsibilities. According to the U.S. Chamber of Commerce Foundation,²⁴ a thorough orientation is necessary to ensure that Board members understand their roles and responsibilities, including training on reviewing financial statements and how to read them, reviewing Board policies and procedures, and clarifying Board governance versus operation and management roles.

²⁴ The U.S. Chamber of Commerce Foundation educates the public on the conditions necessary for business and communities to thrive, how business positively impacts communities, and emerging issues and creative solutions that will shape the future.

Board meeting procedures and etiquette. It is important for Board members to be trained on proper meeting procedures to ensure they remain in compliance with certain law and rules.

Specifically, SSD is statutorily required to follow the Louisiana Open Meetings Law²⁵ that regulates meetings of public bodies and is meant to ensure that decisions made by the government are made in an open forum. This law details requirements related to quorums, public notice, agendas, public comment, meeting minutes, executive session, exceptions, etc.

"The Board is still new and still trying to learn how to be a Board. I feel they are working toward getting the training and experience they need to be stronger."

Source: Staff survey response

Additionally, according to SSD's bylaws, Robert's Rules of Order²⁶ shall govern the Board. These rules detail what happens at a meeting including how to introduce and amend motions, postpone and refer agenda items to committee, request information, and point out incorrect procedure. There are also resources available on conducting effective meetings that include rotating which members lead each section of the meeting, giving agenda items a set time limit, testing technology in advance, and evaluating meetings at least once a year or using self-assessments or post-meeting surveys.

Agency-specific training. Because SSD oversees three schools that serve populations with differing needs, it is important for Board members to receive agency-specific training to ensure that they make informed decisions. This training could include deaf sensitivity training, visual impairment awareness training, criminal justice training, and special education training. In addition, the Board should be trained on SSD's strategic plan, the history and key accomplishments of the schools, and policies and procedures once they are in place.

The Board should define performance metrics and seek input from staff and other stakeholders as part of its annual evaluation of the superintendent. According to the International Council of Professors of Educational Leadership,²⁷ important factors in the evaluation of superintendents include financial management, student achievement, and meeting goals. In addition, the Council states that because superintendent-school board relationships have become increasingly politicized, evaluations can be influenced by factors other than the superintendent's job effectiveness. Therefore, boards should include firsthand observations and community feedback as part of its evaluations. Since the Board recently hired a new superintendent, it is important for it to develop performance metrics and communicate them to the new superintendent.

²⁵ La R.S. 42:11-42:28

²⁶ Robert's Rules of Order, a manual of parliamentary procedure that governs most organizations with boards of directors, was developed to ensure that meetings are fair, efficient, democratic, and orderly.

²⁷ "What Matters Most in Superintendent Evaluation," Frank D. Davidson, Michael Schwanenberger, Richard Wiggall, ICPEL Education Leadership Review, Vol. 20, No. 1 – November 2019

Recommendation 8: SSD Board members should all receive a timely orientation and ongoing training that includes their roles and responsibilities, meeting procedures and etiquette, and an overview of SSD programs, policies, and procedures.

Summary of Board's Response: The Board agreed with this recommendation and stated that it has contracted with SSA Consultants to provide training in a variety of areas, such as Robert's Rules of Order and Board authority, duties and, responsibilities. See Appendix A-2 for the Board's full response.

Recommendation 9: The SSD Board should develop performance metrics for evaluating the SSD superintendent and seek input from staff and stakeholders as part of the superintendent's annual evaluation.

Summary of Board's Response: The SSD Board agreed with this recommendation and stated that it has already begun to implement this recommendation to develop performance metrics for the Superintendent's annual evaluation, including input from SSD staff and stakeholders. See Appendix A-2 for the Board's full response.

SSD needs to strengthen its philosophy of deaf education and improve staff credentials at LSD. For example, LSD does not have a clear implementation plan for its ASL/English bilingual philosophy, and staff do not always meet ASL proficiency requirements as outlined in their job descriptions. In addition, the number of teachers with hearing impaired certifications has decreased.

The March 2018 LDOE report found that LSD did not have a clear strategic plan that communicates well-defined expectations for implementing an ASL/English bilingual philosophy to all and ensures successful implementation of the approach within the school. ASL is a visual language complete with grammar, structure, syntax, and nuances similar to any other language. ASL is expressed by movements of the hands and face and is a language completely separate and distinct from English.

LSD has adopted an ASL/English bilingual philosophy; however, SSD has not developed a communication plan, policies, or procedures for how to implement a bilingual approach. Clearly defining and communicating expectations for a bilingual philosophy to staff would help ensure that all staff know how to implement the bilingual approach. According to the American School for the Deaf, in a bilingual program, students are encouraged to become proficient in both

ASL and English, and each language is modeled separately to ensure that students receive the best examples of each without using both simultaneously (speaking and signing at the same time). However, SSD leadership and LSD staff do not always agree on what constitutes a bilingual approach, which has led to tension and conflict between staff, as well as between leadership and staff. Several other state deaf schools have ASL/English bilingual approaches, including Texas, Washington, California, Colorado, Michigan, New York, Arkansas, and Mississippi.

LSD staff do not always meet ASL proficiency levels required by their job descriptions, and SSD does not have a process to track and enforce ASL proficiency requirements. We found that 94 (63.5%) of 148 LSD employees during fiscal years 2021 through 2023²⁸ met ASL proficiency levels, while 54 (36.5%) did not. Job descriptions for LSD staff define the level of ASL proficiency they are required to obtain and a timeframe in which to meet the requirement, such as within three years. Staff take the Sign Language Proficiency Interview (SLPI)²⁹ to test proficiency. SSD offers ASL classes and other resources to assist staff in obtaining sign language proficiency; however, not all staff utilize these resources. We found that several other state deaf schools require employees to meet sign language proficiency levels. The March 2018 LDOE report found that LSD staff working with students who require visual language access did not all demonstrate a defined level of proficiency using visual language to communicate.

SSD also does not have a current policy for setting and enforcing sign language proficiency requirements. The last ASL proficiency policy, created in 2009, outlined the process and expectations for obtaining ASL proficiency, including each position and the SLPI level requirement. According to this policy, most non-direct care or support staff, such as food service, maintenance, security guards, human resources, accounting, were required to have some level of ASL proficiency. However, we found that during fiscal years 2021 through 2023, only 15 (9.7%) of 154 non-direct care staff had been tested for ASL proficiency. Some job descriptions do not have a defined ASL proficiency level or include a vague requirement that they “must possess, or be willing to acquire, expressive and receptive sign language skills.” SSD should determine which positions should have ASL proficiency requirements and within what timeframes staff must gain proficiency.

“There is no one in a leadership position at SSD that has any experience with deaf education. It is SO important that there be some Deaf leaders or AT LEAST someone who has some experience working in the Deaf community or with Deaf kids.”

Source: SSD staff survey response

SSD has not tracked or enforced ASL proficiency requirement since 2019 and currently does not have a process to do so. In the past, SSD Human Resources would send a list of employees to the ASL coordinator who would update ASL proficiency levels. However, that process has not occurred since 2019. According to SSD, supervisors should also be ensuring that staff are pursuing and

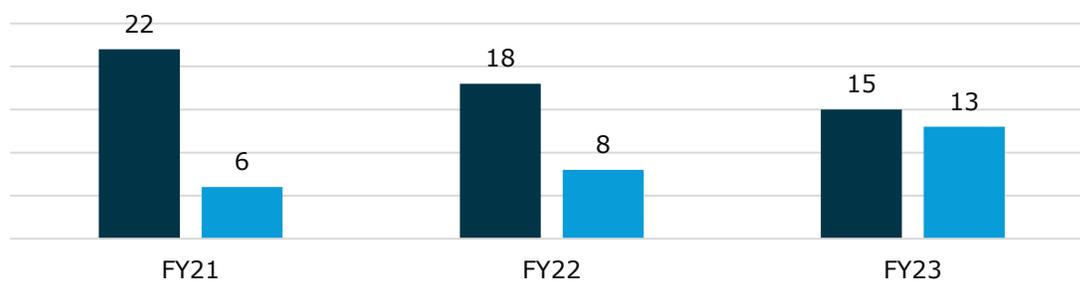
²⁸ Through April 2023.

²⁹ The SLPI Rating Scale is a standard scale for rating sign language communication skills that is based on highly skilled, knowledgeable native signers.

attaining ASL proficiency. SSD staff was uncertain as to who is responsible for tracking and enforcing ASL proficiency requirements. SSD needs to develop a process to track ASL proficiency and clarify who is responsible for this process.

The number of LSD teachers without hearing impaired teaching certificates increased by 116.7%, from six teachers in fiscal year 2021 to 13 in fiscal year 2023. In Louisiana, teachers can obtain a teaching certification in hearing impaired instruction, or they can add on a hearing impaired component to their existing teaching certificate by meeting additional requirements. Of the LSD teachers that separated from SSD during fiscal years 2021 through 2023, 13 (92.9%) of 14 had hearing impaired certificates. These separations have created gaps in the number of teachers with deaf education credentials, and according to SSD, it is challenging to hire certified teachers who are also hearing impaired certified. Exhibit 11 shows the number of LSD teachers that hold hearing impaired certificates.

Exhibit 11
LSD Teachers by Hearing Impaired Certificate
Fiscal Years 2021 through 2023



■ Number with Hearing Impaired Certificate ■ Number without Hearing Impaired Certificate

Source: Prepared by legislative auditor's staff using information provided by SSD.

Recommendation 10: SSD should develop a strategic communication plan, as well as policies and procedures, for implementing an ASL/English bilingual philosophy.

Summary of Management's Response: SSD agreed with this recommendation and stated that the Louisiana School for the Deaf (LSD) bases its educational philosophy on a bilingual approach in which American Sign Language (ASL) is the primary language of instruction. Currently, the SSD is searching for a new Executive Director to lead LSD. The Executive Director will work collaboratively with staff and community stakeholders to develop a plan that ensures that the bilingual approach is supported and implemented with fidelity. This will include providing extensive training to staff to ensure this model of instruction is implemented in each classroom. See Appendix A-1 for management's full response.

Recommendation 11: SSD should develop professional development resources and training for how to best implement ASL/English bilingual instruction.

Summary of Management's Response: SSD agreed with this recommendation and stated that both the SSD and LSD will work to develop a professional development plan to ensure teachers and staff are supported in implementing the bilingual approach with fidelity. This will include a needs assessment administered to staff at the beginning of the 2023-2024 school year. See Appendix A-1 for management's full response.

Recommendation 12: SSD should develop and implement an ASL proficiency policy that includes the testing process, proficiency expectations, and required proficiency levels for each position.

Summary of Management's Response: SSD agreed with this recommendation and stated that it will work collaboratively with the LSD administration to perform a comprehensive audit and determine ASL proficiency level requirements by position. Position descriptions will be updated to reflect any new requirements. Each employee will be made aware of any changes to their ASL requirements formally through a re-acknowledgement of their position description. See Appendix A-1 for management's full response.

Recommendation 13: SSD should develop a process to track ASL proficiency and clarify who is responsible for this process to ensure that staff meet their required proficiency level as defined in their job description.

Summary of Management's Response: SSD agreed with this recommendation and stated that as a part of the updating of job descriptions and ASL requirements, a tracking system will be implemented to ensure staff members are compliant. This information will be saved in a database or spreadsheet and will be reviewed quarterly. Employees that are not making sufficient progress will be provided tiered support and a performance improvement plan will be developed. See Appendix A-1 for management's full response.

Recommendation 14: SSD should develop a plan to encourage LSD teachers to gain hearing impaired certificates.

Summary of Management's Response: SSD agreed with this recommendation and stated that it is currently exploring options in developing a Deaf and Hard of Hearing education program with local, Baton Rouge-area universities. This proposed program would allow for both pre-service teachers to incorporate the course work within their program of study to graduate Deaf and Hard of Hearing certified or for those educators already certified in another area to add on the endorsement. The SSD will also provide information on other programs that will allow teachers to become

properly endorsed in Deaf and Hard of Hearing. See Appendix A-1 for management's full response.

During fiscal years 2021 through 2023, SSD did not always provide required speech therapy services outlined in student Individual Education Programs (IEPs). In addition, it could better maintain documentation of service delivery to ensure services are provided.

An IEP is a mandated legal document that describes the educational plan and services that will be provided to a student with disabilities. It is designed to clearly communicate to parents and providers the type and amount of special education and related services or supports that the school will make available to the student. The IEP is individualized to reflect the unique needs of the student and states how these needs will be addressed to permit the student to access and benefit from the general education curriculum. Common services at LSDVI are speech language pathology, occupational therapy, and medication administration. While some services, such as occupational therapy, were consistently provided to students, we focused on speech language pathology services due to stakeholder concerns that SSD was not providing these services to all students per their IEPs.

In our sample of 30 student IEPs,³⁰ 20 (66.7%) did not receive any speech language pathology services in fiscal year 2023. The IEPs of these 20 students required approximately 33,840 total minutes of speech pathology services, with most students to receive 45 to 60 minutes a week. According to SSD, it could not provide all speech pathology services because two of the three speech therapist positions were vacant. SSD stated that it plans on offering compensatory services to these students during the summer. As of April 2023, SSD has hired one speech pathologist and is working to fill the second vacancy.

SSD needs to strengthen its documentation of IEP service delivery and implement a periodic supervisory review process to ensure all required services are delivered. SSD enters therapy notes into the Enhanced Special Education Reporting (eSER) system, which is a statewide special education student database managed by LDOE. However, since SSD began using this system in August 2022, it has not been able to access all service notes from fiscal years 2021 and 2022 in LDOE's legacy SER system. In addition, SSD has not been able to get all teachers access to the new system, which creates a backlog of service notes that need to be entered into the system and forces some therapists to use informal Google documents to document service delivery. However, because the electronic eSER record counts as the official record of service delivery, SSD does not have a

³⁰ We reviewed a targeted selection of 30 student IEPs that included a cross section of LSD and LSVI students from elementary, middle, and high school.

process for maintaining other records of services, such as logbooks or Google documents.

In addition, SSD does not have a supervisory review process to ensure that students are receiving all required services or to track compensatory services. In the event that not all services in the IEP are delivered, schools must offer students compensatory services, often in the summertime. Individual therapists are responsible for keeping track of their caseload, but SSD management does not regularly review or check to ensure that services are delivered. Because SSD cannot access legacy SER data, it could not provide evidence of speech therapy service delivery during fiscal years 2021 through 2023 for three (10%) of the 30 sample files we reviewed. In addition, since all past speech therapists have left SSD, it does not have any other documentation to support that services were provided.

Recommendation 15: SSD should prioritize hiring a speech language pathologist to fill its vacant position.

Summary of Management's Response: SSD agreed with this recommendation and stated that it struggled to provide speech services because of significant staffing issues. Hiring of qualified speech service providers was made a priority. In April and May of 2023, the SSD was able to recruit and hire for each of the three speech language pathologist positions. See Appendix A-1 for management's full response.

Recommendation 16: SSD should ensure that students who did not receive speech therapy services are offered compensatory services.

Summary of Management's Response: SSD agreed with this recommendation and stated that it began developing a plan in May to address missed speech and language services for students. A comprehensive review encompassing all students was conducted and missing service time determinations were made. The initial round of compensatory services were offered during the LSDVI summer programming (June 2023). Compensatory services will continue to be offered throughout the 2023-2024 school year. See Appendix A-1 for management's full response.

Recommendation 17: SSD should develop clear guidance and expectations for how staff should document IEP service delivery, and consider an additional method of electronically documenting service notes, such as word documents or spreadsheets.

Summary of Management's Response: SSD agreed with this recommendation and stated that beginning in the summer of 2023, expectations have been set for related services delivery to be accurately documented and reflected both in eSER and an internal tracking document. This will allow the SSD to complete regular audits to ensure services are

being provided per the IEP. See Appendix A-1 for management's full response.

Recommendation 18: SSD should develop a periodic supervisory review process to ensure that services are delivered and documented as required.

Summary of Management's Response: SSD agreed with this recommendation and stated that it will develop a comprehensive IEP review process to ensure that all students are receiving the services they are entitled to. This process will include monitoring instruments utilized to review the various components and requirements for a student's IEP. A review cycle will be developed to ensure at least 25% of files are being reviewed quarterly. See Appendix A-1 for management's full response.

During fiscal year 2022, SSD did not spend \$746,909 (36.1%) of \$2.1 million of the IDEA funds available for use for LSDVI.

The U.S. Department of Education provides formula grants to states under the Individuals with Disabilities Education Act (IDEA) to meet excess costs of providing special education and related services to children with disabilities. States can use IDEA funds in various ways to provide a free appropriate public education, including for salaries of special education teachers and related services personnel, such as speech therapists, behavioral intervention supports, and improving technology for classroom use.

During fiscal year 2022, SSD did not spend \$746,909 (36.1%) of \$2.1 million of the IDEA funds available for use for LSDVI. As of April 2023, SSD had not spent \$787,558 (51.8%) of its \$1.5 million budget for fiscal year 2023.³¹ SSD receives IDEA Part B funds for LSDVI as part of the U.S. Department of Education annual IDEA allocation. In addition, SSD received IDEA Part B funds through memorandums of understanding (MOUs) with LDOE, funded from set-aside IDEA funding LDOE receives through the U.S. Department of Education for special projects. These funds are specifically for the Accessible Educational Materials Center, as well as for instruction and related services for students and for professional development for educators. SSD could have used unspent IDEA funds in a variety of ways to improve school services, such as to provide supplemental pay for teachers, assist in filling vacant positions, or financial assistance to help teachers obtain teacher certifications or hearing/visually impaired certifications. SSD could also have used funds to contract for speech therapy services until new speech therapists were hired, or it could have used funds to improve classroom technology. According to SSD, it did not use all of these funds because it was transitioning into a stand-alone educational service agency. Identifying the best ways to spend IDEA funds could help SSD strategically use those funds to improve

³¹ The fiscal year ends June 30, 2023.

school effectiveness. Exhibit 12 shows LSDVI IDEA expenditures by year for fiscal year 2022 through April 2023.

Exhibit 12 LSDVI IDEA Expenditures Fiscal Year 2022 through April 2023						
IDEA Fund Type	FY22			FY23 (Partial Year)		
	Budget	Expenditures	Percent Spent	Budget	Expenditures	Percent Spent
Part B Allocation	\$267,102	\$35,640	13.3%	\$321,755	\$38,696	12.0%
Part B – for Accessible Educational Materials Center	1,200,000	792,368	66.0%	1,200,000	695,501	58.0%
Part B – LDOE MOU	600,000	492,185	82.0%			
Total	\$2,067,102	\$1,320,193	63.9%	\$1,521,755	\$734,197	48.2%

Source: Prepared by legislative auditor's staff using information provided by LDOE and SSD.

Recommendation 19: SSD should identify the best ways to spend IDEA funds each year and spend them accordingly to improve school services.

Summary of Management's Response: SSD agreed with this recommendation and stated that it will work collaboratively with LSD, LSVI, and SSP to create a student focused spending plan for IDEA funds. Each organization under the agency will develop a process to gather input from staff around student needs and how to best utilize IDEA funding. The SSD will ensure those plans are kept current and revisited throughout the year. The SSD business office will monitor expenditures to ensure we are spending at a sufficient pace and requesting reimbursements/drawdowns regularly. See Appendix A-1 for management's full response.

APPENDIX A: MANAGEMENT'S RESPONSES



Louisiana Special School District

June 9, 2023

Michael J. “Mike” Waguespack, CPA
Louisiana Legislative Auditor
1600 North 3rd Street, P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: SSD Performance Audit 40220026 Response

Dear Mr. Waguespack,

Thank you for providing a draft copy of the performance audit recently completed by your office. I, along with my team, have reviewed the draft and considered your recommendations. We have concurred with the findings and agree with your recommendations. Below are measures our agency has or will implement based on those recommendations. Recommendations numbered eight (8) and nine (9) in your report have been addressed in a separate correspondence from the Louisiana Special School District Governing Board.

Recommendation 1: SSD should prioritize improving employee morale and address issues with its organization’s culture.

The SSD acknowledges the struggles it has encountered over the past several years with the climate and culture of the organization, specifically with employee morale. Work around communication and transparency has already begun. Over the next several months, the Superintendent will be engaging staff members and stakeholders by conducting a SWOT analysis. The SWOT analysis is designed to identify the organizations strengths, weaknesses, opportunities, and threats. Using this information and through collaboration with staff, a comprehensive climate and culture plan will be developed. It will include clear expectations around communication and set a vision for the organization. Particular attention will be placed on workplace culture. The SSD will provide all employees sensitivity training designed to address the needs of the unique populations we serve. Training will also be provided on professional behavior, and leaders will receive specific training on effective supervision.

Ensuring the SSD is making progress in this area will be a priority. The organization will monitor success in this area by deploying a climate and culture survey for staff and stakeholders in both the fall and spring of each year. This will allow us to compare data and determine both short and long range changes. Using this information along with other opportunities for stakeholder feedback, we can adjust our plan as needed.



Louisiana Special School District

Recommendation 2: SSD should assess its current staffing and determine the number and type of positions each organizational unit needs to be effective.

The SSD has experienced organizational instability both prior to and after it became an independent state agency in 2021. Currently, a comprehensive staffing evaluation has begun. This evaluation is examining how positions are allocated within the context of the needs of the organization. It will also include comparisons of job functions and equity within compensation. Any restructuring as the result of this evaluation will be student-focused and clearly communicated to stakeholders.

Recommendation 3: SSD should develop a strategic recruitment and retention plan for hiring and retaining qualified professionals.

Effective recruitment and retention of employees is crucial to the success of any organization. Having a clear plan to address recruitment and retention issues is critical, especially in a school setting that serves highly specialized student needs. Using information gathered through the SWOT analysis along with general best practices, the SSD will develop a comprehensive recruitment and retention plan. This plan will include strategies to identify prospective employees, pathways to certifications (deaf and vision endorsements), employee engagement opportunities, diversity and inclusion considerations, staff development plans, and a comprehensive salary study that includes both certified and non-certified staff.

Recommendation 4: SSD should develop policies and procedures for unclassified employees regarding annual performance evaluations and raises.

The SSD acknowledges there has been inequities in the way that unclassified employees have been evaluated. The organization has begun the process to develop a performance management system for our unclassified employees not currently evaluated through the COMPASS system which primarily covers teachers. This performance management system will be based on the current classified employee process. It will be performance based and follow the same timelines currently utilized with classified employees. The unclassified performance management system is expected to be implemented in FY24.

Recommendation 5: SSD should handle grievances according to its policy and ensure that staff are educated on the updated process to help improve trust in its grievance process.

Ensuring employee issues and grievances are handled in a consistent manner is important to overall job satisfaction and organizational culture. The SSD board adopted a new grievance policy in February of 2023. This policy was shared with all employees via email and posted on the district website. A training will be provided to all employees in August of 2023 with additional training for supervisors and managers to follow.



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Recommendation 6: SSD should develop a process to track grievances that requires it to maintain all documentation to help ensure that it follows policy timeframes and requirements.

The SSD has an updated grievance policy in place as of February 2023. All grievances are submitted to SSD Human Resources and tracked by the HR Director and HR Manager. They ensure all timelines prescribed in the policy are followed. This process includes reminding employees of all the timeline requirements. Grievances are tracked through an Excel spreadsheet which was modeled after an example provided by the staff of the Legislative Auditor.

Recommendation 7: SSD should develop district and school-level policies and procedures and communicate updates to staff.

Having clear expectations defined through updated policies and procedures is important to promote consistency across the agency and assists in providing a basis for a positive climate and culture. The SSD Superintendent received delegated authority from its governing board in May of 2023 to develop and implement policies. Currently, policies are either being created or updated to ensure the efficient and safe operation of the district. As policies are developed, they will be release to staff and placed on the district website. Training will be provided on an as-needed basis. Should any changes be made to policies after board review, updates will be sent to staff, and revisions will be posted to the district website.

Recommendation 10: SSD should develop a strategic communication plan, as well as policies and procedures, for implementing an ASL/English bilingual philosophy.

The Louisiana School for the Deaf (LSD) bases its educational philosophy on a bilingual approach in which American Sign Language (ASL) is the primary language of instruction. ASL is the only universally accessible language for Deaf and hard of hearing students. Currently, the SSD is searching for a new Executive Director to lead LSD. The Executive Director will work collaboratively with staff and community stakeholders to develop a plan that ensures that the bilingual approach is supported and implemented with fidelity. This will include providing extensive training to staff to ensure this model of instruction in implemented in each classroom.

As a part of the bilingual approach, there will also be a communication plan developed for the school. This will ensure that all staff and students are aware of expectations around communication. This plan will include measures to meet the needs of all who work and attend the school no matter their ASL proficiency.

Recommendation 11: SSD should develop professional development resources and training for how to best implement ASL/English bilingual instruction.

Both the SSD and LSD will work to develop a professional development plan to ensure teachers and staff are supported in implementing the bilingual approach with fidelity. This will



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include a needs assessment administered to staff at the beginning of the 2023-2024 school year. This will allow the school and district to gather data around what is needed for implementation and support. Training will be provided throughout the school year to support implementation of the bilingual approach. This training will include theoretical background and practical application. Implementation will be monitored through classroom observations, instructional walkthroughs, and staff reflection surveys. Training and support will be provided on an ongoing basis. As new staff members come aboard, a formal induction program will be utilized to ensure consistency in the bilingual approach across the school. The SSD will also develop a formal mentoring program for new teachers and staff.

Recommendation 12: SSD should develop and implement an ASL proficiency policy that includes the testing process, proficiency expectations, and required proficiency levels for each position.

The SSD will work collaboratively with the LSD administration to perform a comprehensive audit and determine ASL proficiency level requirements by position. Position descriptions will be updated to reflect any new requirements. Each employee will be made aware of any changes to their ASL requirements formally through a re-acknowledgement of their position description. If ASL training and support is needed, the supervisor and employee will work collaboratively to develop a learning plan that gives specific expectations, timelines, and testing requirements. Any support or training needed will be provided by LSD through internal resources and if needed, external resources at no cost to the employee.

Recommendation 13: SSD should develop a process to track ASL proficiency and clarify who is responsible for this process to ensure that staff meet their required proficiency level as defined in their job description.

As a part of the updating of job descriptions and ASL requirements, a tracking system will be implemented to ensure staff members are compliant. All supervisors will be trained on the expectations for tracking staff members and their progress towards the desired proficiency level. This information will be saved in a database or spreadsheet and will be reviewed quarterly. Employees that are not making sufficient progress will be provided tiered support and a performance improvement plan will be developed.

Recommendation 14: SSD should develop a plan to encourage LSD teachers to gain hearing impaired certificates.

The SSD is currently exploring options in developing a Deaf and Hard of Hearing education program with local, Baton Rouge-area universities. This proposed program would allow for both pre-service teachers to incorporate the course work within their program of study to graduate Deaf and Hard of Hearing certified or for those educators already certified in another area to add on the endorsement. The SSD will also provide information on other programs that



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will allow teachers to become properly endorsed in Deaf and Hard of Hearing. The agency will provide a reasonable amount of time to earn the endorsement and provide support to teachers throughout the process. Teachers will be provided additional compensation once they become Deaf and Hard of Hearing certified.

Recommendation 15: SSD should prioritize hiring a speech language pathologist to fill its vacant position.

The SSD struggled to provide speech services because of significant staffing issues. Hiring of qualified speech service providers was made a priority. In April and May of 2023, the SSD was able to recruit and hire for each of the three speech language pathologist positions.

Recommendation 16: SSD should ensure that students who did not receive speech therapy services are offered compensatory services.

The SSD began developing a plan in May to address missed speech and language services for students. A comprehensive review encompassing all students was conducted and missing service time determinations were made. The initial round of compensatory services were offered during the LSDVI summer programming (June 2023). Compensatory services will continue to be offered throughout the 2023-2024 school year.

Recommendation 17: SSD should develop clear guidance and expectations for how staff should document IEP service delivery, and consider an additional method of electronically documenting service notes, such as word documents or spreadsheets.

Beginning in the summer of 2023, expectations have been set for related services delivery to be accurately documented and reflected both in eSER and an internal tracking document. This will allow the SSD to complete regular audits to ensure services are being provided per the IEP. All related service providers will be provided training on how to access and utilize both the internal tracking document and eSER. Supervisors will also closely monitor all related service providers and meet regular to discuss their schedules and service delivery.

Recommendation 18: SSD should develop a periodic supervisory review process to ensure that services are delivered and documented as required.

The SSD will develop a comprehensive IEP review process to ensure that all students are receiving the services they are entitled to. This process will include monitoring instruments utilized to review the various components and requirements for a student's IEP. This instrument will include both compliance related factors and quality. A review cycle will be developed to ensure at least 25% of files are being reviewed quarterly. This will ensure all files are being reviewed yearly. Development and training will be completed during the 2023-2024 school year with full implementation to begin in the fall of 2024.



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Recommendation 19: SSD should identify the best ways to spend IDEA funds each year and spend them accordingly to improve school services.

Effective resource management is essential to ensuring positive student outcomes and providing teachers and staff the tools necessary to deliver quality educational opportunities. The SSD will work collaboratively with LSD, LSVI, and SSP to create a student focused spending plan for IDEA funds. Each organization under the agency will develop a process to gather input from staff around student needs and how to best utilize IDEA funding. The SSD will ensure those plans are kept current and revisited throughout the year. The SSD business office will monitor expenditures to ensure we are spending at a sufficient pace and requesting reimbursements/drawdowns regularly. The SSD business office will provide a budget report at least monthly to the Superintendent that shows IDEA expenditures and percent of funds utilized to date.

I would like to thank your staff for their diligence and thoroughness in completing this audit. As the new SSD Superintendent, the information gained through this process will be invaluable as I work with my team to move the agency forward. I would also like to acknowledge Senator Hewitt and Representative McKnight in their assistance in requesting this audit. If you need further information or clarification regarding our plan, please do not hesitate to reach out.

Respectfully submitted,

David Martin, Ed.D.
Superintendent



Board of Directors for the Louisiana Special School District

June 5, 2023

Louisiana Legislative Auditor
Michael J. "Mike" Waguespack, CPA
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Agency: Special School District
Audit Title: Louisiana Schools for the Deaf and Visually Impaired
Audit Report Number: 40220026

Dear Mr. Waguespack:

The Board of Directors of the Louisiana Special School District (SSD Board) has been asked by your office to (i) complete an Audit Recommendation Checklist, attached, and (ii) also provide you with the SSD Board's response to Performance Audit Report Recommendation Nos. 8 and 9, outlined below.

Recommendation 8: *SSD Board Members should all receive a timely orientation and ongoing training that includes their roles and responsibilities, meeting procedures and etiquette, and an overview of SSD programs, policies and procedures.*

SSD Board Response to Recommendation 8: The SSD Board is a relatively new legislative creation and by statute, the respective terms of the SSD Board Members are to run concurrently with that of the appointing authority of the Members, the Governor. The absence of staggered terms within the statutory framework may result in significant Board Member turnover every four years and the next SSD Board could very well be completely different from the current Board. With the potential for continuity-of-governance issues, the SSD Board agrees wholeheartedly that additional and ongoing training is a necessity for the Members of this inaugural Board and for all future SSD Board Members, with the latter receiving an initial orientation training session at or before their first public meeting.

Please know that the SSD Board has already undertaken steps to implement the recommendation that all SSD Board Members receive continuing training in a number of areas, such as: (i) **Roles and responsibilities**—including, understanding financial statements, reviewing Board policies/procedures, clarifying the Board's governance, operational and management roles; (ii) **Board meeting procedures and etiquette**—including, Open Meetings Law requirements, Robert's Rules of Order, and strategies for conducting effective meetings; and (iii) **Agency-specific training**—including, deaf sensitivity, visual impairment awareness, criminal justice and special education training, as well as SSD's strategic plan, historical accomplishments of LSDVI, SSD policies and procedures.

As identified in the Performance Audit Report, the SSD Board entered into a contract with SSA Consultants (SSA) of Baton Rouge on September 20, 2022, for SSA to produce instructional materials and provide four hours of training for Board Members involving statutory Board responsibilities, Board dynamics and other areas to be identified by the Board. At the May 16, 2023, SSD Board Meeting, SSA provided a two-hour training session covering the SSD's 2021 Enabling Legislation (Board governance of SSD, Board



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membership, terms, authority, duties and responsibilities, SSD Superintendent's appointment, role and responsibilities, and SSD funding), and Louisiana's Open Meetings Law (Purpose and general application, Meeting notice, agendas and meeting requirements, quorum issues, public participation, and "Closed" executive sessions).

SSA will be returning in August 2023 at the next regularly scheduled SSD Board Meeting to provide the Board Members with another two-hour training session. Preliminarily, SSA has been requested to cover a working functional overview of Robert's Rules of Order and the general parliamentary processes for holding more effective public board meetings, including a review of the SSD Board By-Laws for a more complete and better understanding of the Board's own internal policies, procedures, and its' role vis-a-vis the Superintendent and the SSD.

Following the August training session, the SSD Board will consider either entering into an additional contract with SSA or a new contract with another vendor to supply further training sessions for Board Members. Specifically, the Board wishes to address financial literacy issues, as well as the above-identified Agency-specific training areas that include deaf sensitivity, visual impairment awareness, criminal justice, and special education training. These topics are very important to the SSD community at large and need to be more fully understood by all Board Members and we hope to engage the SSD academic staff and stakeholder communities to supply, in whole or in part, all of the requisite information and materials. Other training for SSD Board Members is expected to include a working analysis of the SSD's strategic plan, LSDVI's historical accomplishments, as well as system-wide SSD policies and procedures.

Recommendation 9: *The SSD Board should develop performance metrics for evaluating the SSD Superintendent and seek input from staff and stakeholders as part of the Superintendent's annual evaluation.*

SSD Board Response to Recommendation 9: The SSD Board agrees it is critical to engage, solicit and utilize information obtained from SSD staff and stakeholders in the Superintendent's evaluation process. Under Paragraphs XI and IV(B) of the Superintendent's Contract, the SSD Board is obligated to establish performance objectives in coordination with the Superintendent and to determine annually if the Superintendent has met or exceeded these objectives. Please know the SSD Board has already begun to implement this recommendation to develop performance metrics for the Superintendent's annual evaluation, expressly including input from SSD staff and stakeholders in the process.

At the May 16, 2023, SSD Board Meeting, the SSD Board considered and approved *2023-2024 Specific Performance Objectives* that will be utilized to help determine the overall effectiveness of the SSD Superintendent's job performance. The SSD Board will identify a minimum of 25 stakeholders, including SSD and LSDVI staff, parents, and external community stakeholders, who will be asked to complete the evaluation rubric. The Superintendent's final evaluation rating shall be determined by averaging the individual scores of each Board Member and the aggregate rating of the participating stakeholders.

The 2023-2024 Evaluation Rubric for the Superintendent covers a number of Performance Objectives and Standards: **(A) Vision, Mission, and Goals:** The Superintendent ensures the achievement of all students by guiding the development and implementation of a shared vision of learning, strong organizational mission, and high expectations of every student, with four Specific Performance Objectives (SPO's) thereunder; **(B) Teaching and Learning:** The Superintendent ensures achievement and success



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of all students by monitoring and continuously improving teaching and learning, with four SPO's thereunder; **(C) Managing Organizational Systems and System:** The Superintendent ensures the success of all students by managing organizational systems and resources for a safe, high-performing learning environment, with five SPO's thereunder; **(D) Collaborating with Families and Stakeholders:** The Superintendent ensures the success of all students by collaborating with families and stakeholders who represent diverse community interests and needs and mobilizing community resources that improve teaching and learning, with three SPO's thereunder; **(E) Ethics and Integrity:** The Superintendent ensures the success of all students by being ethical and acting with integrity, with three SPO's thereunder; and **(F) The Education System:** The Superintendent ensures the success of all students by influencing interrelated systems of political, social, economic, legal and cultural contexts affecting education to advocate for their teachers' and students' needs, with four SPO's thereunder.

Further, the SSD Board has already begun the process of identifying and then implementing objective/quantitative performance criteria for the 2024-2025 academic year and thereafter, in coordination with the Superintendent. Most of the objective data points available for consideration by the SSD Board in determining the Superintendent's impact on student performance and related matters have a one-year lag and would not have been available in time for next year's May 2024 evaluation. Areas presently under consideration by the SSD Board, include: Student achievement standards for grade-level proficiencies in American Sign Language, Braille/Orientation and Mobility standards; percentage of students entering post-secondary education, training and/or the workforce; percentage of students receiving HiSET degrees for Special Schools Programs; student attendance and drop-out percentages; student suspension/expulsion rates; numbers of students participating in school-based extracurricular activities; student, staff, campus, and workplace safety parameters; measures for tracking Administrative and Shared Services Program costs; and proper and timely handling of all referrals accepted for specialized assessment from LEA's, charters and non-public schools.

We do note one correction that is needed in the *draft* Performance Audit Report we previously received from your office. In **Appendix D: SSD Board Composition, No. 8(c)** therein currently identifies "**Deaf Focus**", as being one of the three statutorily designated entities representing persons who are deaf or hard of hearing, each of which is responsible for nominating two individuals for consideration to serve on the SSD Board. Please know that via Acts 2022, No. 136, §1, approved May 25, 2022, the Legislature amended R.S. 17:1945.1(A)(8)(c) and therein changed the third identified nominating entity from **Deaf Focus** to: "**The Betty and Leonard Phillips Deaf Action Center**".

Please let me know if you have any questions or should you need anything else.

Sincerely,

A handwritten signature in blue ink that reads "Kristy Flynn".

Kristy Flynn
SSD Board President

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Special School District (SSD). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered fiscal years 2021 through 2023, although fiscal year 2023 was a partial year, as the fiscal year had not ended. Our audit objective was:

To evaluate SSD's oversight of the Louisiana Schools for the Deaf and Visually Impaired.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States. 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 objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We obtained an understanding of internal control that is significant to the audit objective and assessed the design and implementation of such internal control to the extent necessary to address our audit objective. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

To answer our objective, we performed the following audit steps:

- Reviewed Louisiana state laws regarding SSD and special education.
- Interviewed SSD management, current employees, and former employees to understand SSD operations.
- Interviewed SSD Board members and attending SSD Board meetings.
- Obtained and reviewed SSD policies and procedures, including old policies from prior to SSD becoming a stand-alone educational service agency.
- Surveyed current SSD staff, including LSD, LSVI, SSP, and district-level staff, to collect information on SSD organizational culture. We sent our survey to 301 employees and received responses from 107, achieving an overall response rate of 35.5%.

- Obtained and reviewed staffing reports from LaGov to analyze staffing changes, turnover, and vacancies.
- Obtained and analyzed SSD expenditures from LaGov.
- Obtained and analyzed sign language proficiency certification information.
- Obtained and analyzed teacher certification and credential information.
- Obtained and analyzed employee grievances.
- Reviewed IEP files and proof of service delivery, including speech language pathology and occupational therapy services. We reviewed a targeted selection of 30 student IEPs that included a cross section of LSD and LSVI students from elementary, middle, and high school.
- Conducted best practices research on board practices and deaf education from national organizations and other states.
- Provided our results to SSD to review for accuracy and reasonableness.

APPENDIX C: SSD EXPENDITURES BY CATEGORY

SSD Expenditures by Category Fiscal Year 2022						
Expense Category	Administration and Shared Services	Louisiana School for the Deaf	Louisiana School for the Visually Impaired	Special Schools Programs	Other	Total
Acquisitions	\$35,036	\$693,297		\$49,066		\$777,399
Interagency Transfers	831,663	7,776	\$4,402	194,378		1,038,219
Major Repairs		17,290				17,290
Operating Services	1,139,294	164,058	45,729	56,828	\$3,709	1,409,618
Other Charges	1,214,648	515,177	51,007	0	2,218	1,783,050
Other Compensation	229,982	190,727	37,333	197,872		655,914
Professional Services	112,337	42,076	4,900	419,066		578,379
Related Benefits	3,523,844	2,649,418	1,417,255	2,319,294		9,909,811
Salaries	4,654,316	4,038,648	3,512,253	3,659,223		15,864,440
Supplies	570,445	87,251	249,926	207,600	-5,098	1,110,124
Travel	32,714	50,096	21,394	82,349	0	186,553
Total	\$12,344,279	\$8,455,814	\$5,344,199	\$7,185,676	\$829	\$33,330,797

Source: Prepared by legislative auditor's staff using information from LaGov.

APPENDIX D: SSD BOARD COMPOSITION

According to La R.S. 17:1945.1, the board shall be composed of twelve members who shall be subject to confirmation by the Senate, one of whom shall be a member of the BESE appointed by the president of the state board and the remainder of whom shall be appointed by the governor, as follows:

1. One member representing the Governor's Office of Disability Affairs.
2. One member who meets both of these criteria:
 - (a) Demonstrates competency in American Sign Language.
 - (b) Possesses expertise in educating students who are deaf, hard of hearing, or deaf-blind.
 - (c) If unable to appoint a person who meets both of these criteria, the governor may instead appoint a member who meets only one of these criteria.
3. One member who meets both of these criteria:
 - (a) Demonstrates competency in braille.
 - (b) Possesses expertise in educating students who are blind or visually impaired.
 - (c) If unable to appoint a person who meets both of these criteria, the governor may instead appoint a member who meets only one of these criteria.
4. One member representing students receiving special education services at facilities operated by the Office of Juvenile Justice, selected from a list of three nominees submitted by the deputy secretary of the office.
5. One member representing students receiving special education services at facilities operated by the Department of Public Safety and Corrections, selected from a list of three nominees submitted by the secretary of the department.
6. One member representing students receiving special education services at facilities operated by the Louisiana Department of Health, selected from a list of three nominees submitted by the secretary of the department.
7. One member representing students receiving special education services from Louisiana Rehabilitation Services, selected from a list of three nominees submitted by the secretary of the Louisiana Workforce Commission.

8. One member representing persons who are deaf or hard of hearing, selected from a list of six persons, two of whom shall be nominated by each of the following:
 - (a) The Louisiana Commission for the Deaf.
 - (b) The Louisiana Association of the Deaf.
 - (c) The Betty and Leonard Phillips Deaf Action Center.
9. One member representing persons who are visually impaired, selected from a list of six persons, two of whom shall be nominated by each of the following:
 - (a) The National Federation of the Blind of Louisiana.
 - (b) The Louisiana Association for the Blind.
 - (c) The Lighthouse for the Blind.
10. One member with expertise in deaf-blindness selected from a list of three nominees submitted by the Helen Keller National Center for Deaf-Blind Youths and Adults, South Central Region.
11. One alumnus of a Louisiana Special School.

Of the members appointed by the governor, there shall be at least one resident of each public health region established by the office of public health of the Louisiana Department of Health, with no more than two members from any region.