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October 9, 2012

The Honorable Dennis Walcott  
Chancellor  
Department of Education  
52 Chambers Street  
New York, NY 10007

**Re: Letter Report on the  
Provision of Assistive Technology  
Devices by the Department of Education  
MG12-077AL**

Dear Chancellor Walcott:

We are sending this Letter Report regarding the audit of the provision of assistive technology (AT) devices by the Department of Education (DOE). Our audit objective was to determine whether DOE provided AT devices to students as called for in their Individualized Education Programs (IEPs). Certain control weaknesses, however, severely limited our ability to meet the audit objective. Due to the absence of a reliable population of all students authorized to receive AT devices, we could not be reasonably assured that DOE provided AT devices to all students approved to receive them. Our detailed results and recommendations are noted below.

### **Background**

DOE is mandated by the Federal Individuals with Disabilities Education Act (IDEA) to ensure that all New York City students with disabilities have available to them a free appropriate public education that prepares them for further education, employment, and independent living. Based on this mandate, DOE is responsible for identifying all students with disabilities, regardless of whether or not they attend public schools. DOE is also required to create an IEP for all students determined to be eligible for special education services. The IEP is the tool that allows students with disabilities to have access to the general education curriculum as well as to specialized and supportive services. One of the special education services covered by IDEA is the use of AT devices. An AT device is any item, piece of equipment, or system that is used to increase, maintain, or improve the functional capabilities of a person with a disability. Once approved, AT devices are added to the student's IEP and then procured using State and City funds.

DOE's existing system to track special education services is the Child Assistance Program (CAP) database. In the 2010-2011 school year, DOE introduced, on an incremental basis, its

web-based Special Education Student Information System (SEGIS). SEGIS is intended to track special education services, including AT devices, from referral through the provision of service. DOE officials informed us that the information from the IEP (which is maintained at the individual schools) is supposed to be entered into SEGIS and then automatically migrate from SEGIS into CAP. However, SEGIS has not been fully implemented at all schools and not all students' IEPs are currently entered into SEGIS. DOE continues to utilize and rely on CAP for tracking and monitoring purposes.

**DOE Response:** "At the time the AT Audit began in mid 2010, CAP was the Department's system of record for tracking special education services."

**Auditor Comment:** This audit began on September 23, 2011. At that time, CAP was DOE's system of record for tracking special education services. CAP was still the system of record at the conclusion of this audit.

## Findings

We were unable to determine the completeness of the population provided by DOE of students who should have received AT devices. DOE does not centrally file individual student IEPs, which are maintained at the individual schools. In addition, the accuracy of the data provided by DOE from CAP could not be confirmed. Based on the preliminary tests conducted in four public schools, we found that the fundamental information recorded in school records differs from the information recorded in CAP. According to CAP, DOE's computerized system of record, there were a total of 48 students with approved AT devices in the four schools. However, in eight instances (17 percent), we found inconsistencies between school records and CAP. Three of the eight students had transferred schools and CAP had not been updated to reflect the correct schools that the students attended. The other five students, although identified by CAP as students with a need for AT, were not listed on the IEPs as such. Moreover, we found the reverse situation with an additional 24 students, who were listed on their IEPs or other official DOE records<sup>1</sup> as authorized to receive AT devices but were not identified in CAP as needing them.

In addition to our tests at the public schools, we also attempted to conduct a test at a private school. At this school as well, we found conflicting information between authorized AT services on CAP and the information recorded in school records. (In private schools, IEPs are maintained by parents and so we were unable to review all of the most recent IEPs.) DOE officials explained that they had no control over the school records in this or any other private school. DOE officials stated that the private school in question does not have a contract with DOE. According to officials, some of the students who attend this particular non-contracted private school have their tuition paid by DOE as a result of impartial hearing decisions. For these students, officials assert that DOE has no obligation to provide AT devices unless mandated through one of these decisions. Furthermore, DOE officials stated that they have no authority to

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<sup>1</sup> For four students, the information was extracted from DOE's Hearing Educational Services database.

require private schools not contracted by DOE to provide the agency with the needed AT device information. While that may well be the case, this does not negate the fact that there is no indicator in CAP to allow one to differentiate between private schools that are contracted by DOE and those that are not. Further, there is no way to ascertain from the information recorded in CAP whether or not students are at a school as a result of an impartial hearing decision. As such, the information within CAP cannot be used as a reliable source for identifying the population or selecting a sample for our testing purposes.

DOE officials have acknowledged on several occasions that CAP is outdated and inaccurate. During our visits to the schools, the administrators who are responsible for entering the students' IEP data also stated that CAP data is inaccurate. Unfortunately, DOE does not have a supplemental central record that contains correct IEP data. When we requested a listing of all students approved to receive AT devices, DOE provided us with a listing from CAP – a system that DOE was well aware was inaccurate and incapable of accurately producing the requested data. In fact, when we discussed our findings with DOE officials on July 26, 2012, they reconfirmed that CAP was not accurate.

DOE is currently in the process of replacing CAP with SESIS. During the course of the audit, DOE officials stated that, as of December 16, 2011, only 80 percent of new IEPs created since SESIS was implemented would be expected to have been entered into SESIS. The remaining 20 percent of IEPs, as well as all of the IEPs created prior to the implementation of SESIS, would be maintained only in CAP. Moreover, during our school visits, we found that not all of the IEP information recorded in SESIS is reflected in CAP. At the exit conference, DOE officials denied the above percentages, stating that as of October 2011, all new IEPs, other than private and pre-schools, were entered into SESIS. However, this is in contrast to what DOE acknowledged via email on January 13, 2012, in which it did not dispute the above-stated percentages. Regardless, nearly two school years after SESIS was first initiated (September 2010), DOE still continues to use CAP as the system of record.

In addition, DOE does not currently maintain a central filing system for IEPs. Instead, each individual school principal is responsible for maintaining students' IEPs and for ensuring that students receive and use the devices authorized on their IEPs. DOE officials stated that this will be rectified with the full implementation of SESIS; however, they did not have an estimated date of completion. In the absence of an accurate, centralized listing of IEPs to use for comparison purposes, we could not — regardless of the number of schools visited — verify that school officials provided us with all of the recent IEPs for their students and that we had a complete, reliable population. Accordingly, we cannot attest that the students cited above represent the full population of students at the five schools who were approved to receive AT devices.

Finally, we wish to report that during our walk-throughs at the four public schools, we observed five students out of the 40 students listed in CAP for whom school records confirmed were approved to receive AT devices<sup>2</sup>. We confirmed that all five students had, in fact, been provided with the devices.

The lack of an accurate system of record keeping combined with the absence of central oversight means that DOE cannot ascertain, with reasonable assurance, whether all students who should receive AT devices are, in fact, receiving them. Additionally, there is an increased risk that instances in which students are not receiving their required AT devices will go undetected. It is, therefore, in DOE's best interest to ensure that its central system of record is accurate and reliable so that it can be used as an effective monitoring tool to keep track of all students authorized to receive AT devices and help ensure that they receive the devices.

### **Recommendations**

DOE should:

1. Ensure that all data pertaining to a student's AT device is accurately recorded.

**DOE Response:** "The Department recognizes the value of accurately recording data pertinent to a student's recommended AT device. To achieve that objective, a team of high level Department managers will be assigned to create a plan for associating each student recommended for AT with a unique piece of AT equipment that can be tracked and located..."

2. Maintain a centralized listing of all students who have been approved for AT devices on their IEPs.

**DOE Response:** "IEPs are created directly in SESIS, which, as explained above, will replace CAP as the system of record for information pertinent to students with disabilities. As such, the Department already has created the recommended centralized system for all IEP recommendations..."

**Auditor Comment:** Although SESIS may eventually be used as a centralized system for all IEPs, the fact remains that, at the time of our audit, SESIS was not fully operational. Therefore, as stated in the above findings, we were unable to obtain a centralized listing of all students approved to receive AT devices.

### **Scope and Methodology**

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

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<sup>2</sup> Our initial population at the four public schools consisted of 48 students with approved AT devices. We found discrepancies with eight of these students, leaving us with 40 students for whom school records matched the data in CAP.

based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective except for the lack of sufficient appropriate evidence to determine the population of students who should have been provided AT devices. This severely restricted our ability to meet the audit objective as noted below. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

DOE was unable to provide us with a population of all students who should have received AT devices. DOE provided a listing from CAP of school-aged students approved for AT devices, but its completeness could not be determined. In addition, tests of this data disclosed discrepancies. Consequently, our ability to meet the audit objective was severely limited. We, therefore, limited audit fieldwork to preliminary testing for the purpose of disclosing these issues. The scope of this audit was July 1, 2010, through June 30, 2012.

To accomplish our objective and to gain an understanding of how DOE ensures that AT devices are provided to students as called for in their IEPs, we met with DOE officials from District 75, the Center for Assistive Technology, the Committees on Special Education, the Children's First Network, and Hearing Education Services, as well as officials and staff at five judgmentally selected schools.

To ascertain the total number of students who should have been provided with AT devices, we obtained a DOE listing from CAP of all school-aged students approved for AT devices on their IEPs for the period July 1, 2010, through December 31, 2011. The electronic data provided by DOE included 2,627 students who had been approved for a total of 3,448 AT devices.

To assess the accuracy of the data provided by DOE, we judgmentally selected a sample of four public schools and one private, non-DOE contracted school<sup>3</sup>, which had 82 of the 2,627 students listed on CAP as having been approved for AT devices. We then attempted to compare the CAP data for these 82 students to their school records.

We also attempted to determine whether the students at the four public schools who should have received AT devices per their school records had, in fact, been provided with the devices.

The matters covered in this letter report were discussed with DOE officials during this audit. A preliminary draft letter report was sent to your agency and discussed at an exit conference on August 16, 2012. We submitted this draft letter report to DOE officials with a request for comments on August 21, 2012. We received a written response from DOE officials on September 10, 2012. In their response, DOE officials agreed to implement one recommendation cited in the report pertaining to the recording of AT data. DOE officials believe that the recommendation

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<sup>3</sup> We visited the following five schools: Murry Bergtraum High School, Murry Bergtraum District 75, Stephen A. Halsey Junior High School 157, Richard H. Hungerford District 75, and The Mary McDowell Friends Private School.

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pertaining to the need for a centralized listing of all students approved for AT devices has already been implemented with the creation of SESIS. However, until SESIS is fully operational, DOE does not have a centralized listing of all students approved to receive AT devices.

The full text of the DOE response is included as an addendum to this Letter Report.

Sincerely yours,

A handwritten signature in black ink, appearing to be 'Tina Kim', with a long horizontal flourish extending to the right.

Tina Kim

c: Brian Fleischer, Auditor General, Department of Education  
Elizabeth Weinstein, Director, Mayor's Office of Operations  
George Davis III, Deputy Director, Mayor's Office of Operations

Attachment



Department of  
Education

*Dennis M. Walcott, Chancellor*

Corinne Rello-Anselmi, Deputy Chancellor  
Division of Students with Disabilities and English Language Learners

NEW YORK CITY DEPARTMENT OF EDUCATION  
OFFICE OF THE CHANCELLOR  
52 Chambers Street, Room 320  
New York, NY 10007

September 10, 2012

Ms. Tina Kim  
Deputy Comptroller for Audits  
City of New York  
Office of the Comptroller  
1 Center Street  
New York, NY 10007-2341

Re: Letter Report on the  
Provision of Assistive Technology  
Devices by the Department of Education  
MG12-077AL

Dear Ms. Kim:

Please accept this letter as the official response from the New York City Department of Education ("Department") to the Draft Letter Report ("Report") received from The Office of The New York City Comptroller ("Comptroller's Office" or "Comptroller"), regarding the provision of assistive technology ("AT") devices by the Department, dated August 21, 2012.

The Department acknowledges the lapses in AT-specific data identified by the auditors. We have analyzed those identified data problems and determined that they are attributable primarily to weaknesses in a temporary data migration process necessary during the Department's transition from a legacy special education data system to a new one.

In responding to the Report, the Department does not seek to make excuses for the identified AT data problems. Indeed, as the audit unfolded and managers responsible for all aspects of the provision of AT met with the audit team, we engaged in frank discussion with the auditors about the Department's legacy special education tracking system, Child Assistance Program ("CAP"). At the time the AT Audit began in mid 2010, CAP was the Department's system of record for tracking special education services. We have few concerns about the integrity of CAP data that reflects which students have an Individualized Education Program ("IEP")<sup>1</sup>, their recommended program and services, and whether the students began receiving recommended related services such as speech, occupational and physical therapy and counseling. Nonetheless, we acknowledged that CAP is limited in other ways, particularly as it does not afford its users ease of access.

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<sup>1</sup> To better inform the reader, we offer the following explanation of the purposes served by an Individualized Educational Program ("IEP"). An IEP describes the special education and related services specifically designed to meet the unique educational needs of a student with a disability. An IEP is the guiding document for a student's educational program, which can be a general education, self-contained special education, collaborative team teaching program or a combination of those programs. An IEP further includes all of the goals, objectives, current levels of performance, and the services that are recommended to support the student's educational program.

As borne out by certain of the Report's findings, CAP's limitations negatively impacted the reliability of data pointing to whether students were in receipt of recommended AT devices. Moreover, in several cases, since the meetings occurred at the Department managers' workplace, the auditors had the opportunity not only to view first-hand the diversity of devices - from "low tech" to cutting edge and complex technology - that are available to assess and meet students' myriad educational support needs, but also to observe internal systems that had been developed by those managers to track students' receipt of the devices in the absence of a centralized system that would suit those purposes.

To address many of CAP's shortcomings, the clear priority for the Department over the last several years has been to replace CAP with a multifunctional student tracking system *that facilitates accessibility and data entry*. The Department has taken significant steps to realize that goal having most recently begun the rollout of the Special Education Student Information System ("SESIS") modules.

The module that allows school-age IEPs to be created within the SESIS environment was deployed in stages in schools, Committees on Special Education and other Department locations over a one-year period ending October 2011. SESIS is not, and never was intended to be, an archive for information that was created prior to its activation. IEPs created by an IEP team before the SESIS IEP module was made available to the team's school/office are maintained as paper files, as historically has been our practice. Once the SESIS IEP module became fully implemented in October 2011, it was anticipated that, due to the schedule on which students cycle through the IEP process, it would take a full year for SESIS to reflect the current IEP for every student identified as a student with a disability.

SESIS eventually will support and track service provider assignments and student program placement. Currently, because that functionality still resides in CAP, SESIS IEP data reflecting program and service recommendations must migrate to CAP. The problems the auditors encountered arose out of the fact that the migration from SESIS to CAP has been incomplete. While it still is necessary to combine data from CAP and SESIS to be sure that all student recommendations are accounted for, data migration will become unnecessary once the SESIS program placement and provider assignment modules have been implemented. We are thus confident that the issues caused by the transition to SESIS will not be replicated once the system is fully operational.

As for the Department's continued reliance on CAP, although there are tracking elements that, today, are still supported by that system, the plan for the full SESIS scope is to incorporate all CAP fields into SESIS, to warehouse historical data that originated in CAP in the "SESIS Operational Data Store," and to retire CAP.

The Report's findings have yielded two recommendations to which we respond as follows:

Recommendation 1. *Ensure that all data pertaining to a student's AT device is accurately recorded.*

Response. The Department recognizes the value of accurately recording data pertinent to a student's recommended AT device. To achieve that objective, a team of high level Department managers will be assigned to create a plan for associating each student recommended for AT with a unique piece of AT equipment that can be tracked and located during its use by the student and returned to an appropriate location when and if it is no longer needed, and to explore whether the use of asset management technology for tracking AT is feasible and cost effective.



Recommendation 2. *Maintain a centralized listing of all students who have been approved for AT devices on their IEPs.*

Response. IEPs are created directly in SESIS, which, as explained above, will replace CAP as the system of record for information pertinent to students with disabilities. As such, the Department already has created the recommended centralized system for all IEP recommendations, including those respecting AT. Those recommendations are available to approved staff at the school, district, or citywide level.

Sincerely,



Corinne Rello-Anselmi  
Deputy Chancellor  
Division of Students with Disabilities and English Language Learners

CC: Elana Sigall                      Erin Hughes                      Rosa Fernández  
Gary Hecht                          Connie Pankratz                  Samilda Perez-Villanueva  
Helen Kaufman                      Brian Fleischer  
Sandy Brawer                        Marlene Malamy