



PROPOSED STUDY QUESTIONS

# Performance Audit of Special Education Funding, Accounting, and Service Delivery

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# 2023 Legislature and JLARC members directed staff to evaluate:

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- Process of identifying, evaluating, and serving students with disabilities in special education.
- Special education funding.
- Accounting for the use of basic and special education allocations.
- How Washington's funding approach compares to other states.

ESHB 1436 and JLARC biennial work plan





# Special education for students with disabilities

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Specially designed instruction and services that allow access to education.

School districts evaluate students, determine eligibility, create service plan for meeting each student's unique needs.

OSPI reports almost 167,000 students received special education (SY 22-23).

# OSPI allocates funds to school districts

*\$3.56B in state funds  
appropriated for special education  
in 2023-25 biennium.*

Basic education allocation (BEA)  
for every student.

State funding formula provides  
additional funding for special  
education.

Additional safety net funding  
available to eligible districts  
with demonstrated need.

# Accounting and reporting use of funds

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OSPI publishes guidance for accounting and reporting.

School districts account for how funds are spent.

Information reported to OSPI.



# Study questions grouped in 3 areas

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1. Identifying, evaluating, and serving students
2. Special education funding
3. Special education accounting and reporting



# Identifying, evaluating, and serving students with disabilities

*study questions*

1. **What processes are used to identify, evaluate, and serve students with disabilities?**
  - a. Factors that affect processes
  - b. Variation by district, disability, and demographics, including race or ethnicity
  
2. **Are the school districts and state following best practices to serve students in inclusive education settings?**

# Special education funding

*study questions*

1. **How does each component of the state funding formula influence the amount of funding districts receive for special education?**
  - a. Equitable distribution across districts
  - b. Non-state funds used
  
2. **How have recent changes to the funding formula affected the state funding districts receive?**
  - a. Considerations for future changes
  
3. **How does Washington's funding approach compare to other states?**
  - a. Funding formula components
  - b. Enrollment caps



# Special education accounting and reporting

*study questions*

1. **What processes are used to ensure school districts appropriately account for and report the use of basic and special education allocations?**
  - a. Portion of basic education allocation directed to special education
  
2. **What changes has OSPI made since JLARC's 2006 *Special Education Excess Cost Accounting and Reporting Requirements* report?**

# Next Steps

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**Preliminary Report**

December 2024

**Proposed Final**

January 2025



# Contact Us

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