

PERFORMANCE AUDIT

Work in progress: Audit description

Special Education Services: Comparing student needs to district funding and service provisions

Washington funds its schools using a complicated series of calculations, which includes a multiplier to calculate the amount of funding dedicated to supporting students with disabilities. At present, school district funding for special education is limited to 16% of a district's total enrollment. The cap applies even if the district's proportion of students with disabilities is higher than 16%.

In 2024, the Washington State Legislature passed HB 2180 with the intent of addressing funding for educational services for students with disabilities. One section of the new law requires the Office of the Washington State Auditor to compare the prevalence of disabilities in student populations to the funding available to evaluate students and provide them with special education services. It also directs the State Auditor to determine whether any populations are under-evaluated or underserved.

Preliminary scope and objectives

This audit will build a model to predict the number of students eligible for special education services, and determine which districts identify fewer such students than would be expected given the size and composition of their student body. It will then consider the attributes of districts that identify and serve fewer students, and seek reasons why this may be so. The audit will also evaluate the costs associated with assessing and serving special education students to determine whether state funding is sufficient for districts to serve these students.

The audit seeks to answer the following questions:

1. Are there any populations that appear to be under-evaluated or underserved by Washington school districts' special education programs. If so, why?
2. Do districts receive sufficient funding to evaluate students and provide special education services that reflect the need for those services based on the prevalence of disabilities in those districts?



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