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May 30, 2025

Hon. Thomas P. DiNapoli
New York State Comptroller
110 State Street, 15th Floor
Albany, NY 12236

Dear Comptroller DiNapoli:

In accordance with the provisions of Section 170 of the Executive Law, the New York State Education Department (NYSED) has taken, or will be taking, the following actions to implement the recommendations contained in the Office of the State Comptroller's (OSC) Final Audit Report 2023-S-1, *State Education Department - Access to Preschool Special Education Services*.

OSC Recommendation 1:

Develop a strategy to address the statewide shortage of preschool special education service providers and work with school districts to identify ways to obtain the necessary services.

NYSED is currently conducting a comprehensive study of alternative tuition rate-setting methodologies for providers operating approved school-age and/or preschool special education programs, including preschool special class and special class in an integrated setting programs operating under section 4410 of the New York State Education Law. This study will consider alternative approaches to reimbursement to ensure preschool students with disabilities receive education and related services in accordance with their IEPs.

NYSED is also working closely with school districts, both through a monitoring and technical assistance capacity, to assist school districts in opening programs in response to resident student needs. Since the issuance of the report, NYSED has published a streamlined online application for school districts to apply to operate inclusive preschool special education programs. NYSED is currently working to expand this application to school district special class programs and program modification applications for both public and private providers. Additionally, NYSED has developed an intra-agency workgroup to complete an analysis of funding requirements for both UPK and preschool special education to provide guidance in the use of blending and braiding of funds to promote inclusion in the UPK classroom.

Finally, to support and promote provider capacity, NYSED has requested a 2.9 percent funding increase for the special education itinerant teacher, preschool special class, and

preschool special class in an integrated setting programs, and a 4 percent rate increase for the preschool evaluation program for the 2025-26 school year.

OSC Recommendation 2:

Review and identify ways to improve the application review process for program approval.

Since the issuance of the report, NYSED has issued an online streamlined application for school district inclusive preschool programs to significantly reduce the documentation required for submission, as school districts are legally responsible for the provision of FAPE to resident preschool students with disabilities, and NYSED has other methods for obtaining this documentation. For private programs, NYSED has reviewed application standards to identify efficiencies to also reduce documentation submission requirements for program modifications and remove items that are duplicative of the documentation required for a program's license issued by the New York State Office of Children and Family Services (OCFS) or New York City Department of Health and Mental Hygiene (DOHMH), as applicable. NYSED is working to expand its online application options for both public and private program modifications and the online publication of program approval to reduce administrative burden and increase access and utility of information relating to approved programs and services for preschool students with disabilities.

OSC Recommendation 3:

Increase monitoring of school districts, including but not limited to: Timeliness of preschool special education events (i.e., evaluations, CPSE meetings); Resolutions of potential non-compliance (i.e., waitlists and ensuring IEP implementation for all students); Determining regional need for providers on a real-time basis.

As regional need for programs and services is based on individual student needs and program capacity/availability, NYSED requires data infrastructure and data solutions to complete a comprehensive and fully integrated system to support and evaluate programmatic and administrative goals of New York State's special education delivery system. Absent this investment, NYSED is not able to collect and integrate the data elements necessary to conduct continuous student needs assessments.

As noted in the report, failure to implement student IEPs is noncompliance with the requirements of the IDEA. NYSED is currently drafting updated guidance regarding compensatory services and the prohibition of amending IEPs to reflect only the programs and services that are available and not the programs and services recommended based on the student's individualized needs.

Since the issuance of the report, NYSED has increased its monitoring efforts with respect to child find and early childhood transition as it relates to its new methodology for identifying school districts determined to need intervention in implementing the requirements and purposes of the IDEA. This accountability aspect of general supervision results in coordinated intervention, comprised of required professional development and targeted

technical assistance embedded through a team approach designed to promote systemic improvement. Coordinated intervention also includes monitoring of current school year activities to ensure the reasons for the school district's determination are being addressed. As coordinated intervention is designed to be responsive to the reasons the school district received its IDEA determination, the monitoring activities may also include embedded review of the Committee on Preschool Special Education (CPSE) process, IEP development, and IEP implementation. Coordinated intervention under the new IDEA accountability structure will commence during the 2025-26 school year.

OSC Recommendation 4:

Develop and implement a risk-based method to identify school districts that warrant immediate review.

As previously noted, NYSED is implementing a new methodology for identifying school districts determined to need assistance or need intervention in implementing the requirements and purposes of the IDEA. In addition to other criteria, school district compliance with timely evaluation and early childhood transition requirements was used in the scoring of the 2025 IDEA determinations, which will inform the monitoring, technical assistance, and professional development to be provided in school districts during the upcoming 2025-26 school year. NYSED is also conducting monitoring of current year special education events for those school districts with noncompliance identified for child find and/or early childhood transition requirements during the 2023-24 school year.

OSC Recommendation 5:

Develop data integrity controls to provide greater assurance of the accuracy and completeness of data.

Since the issuance of the report, NYSED has issued communication to school districts titled [Notification to School Districts of the New Requirements for the Submission and Certification of Special Education Events Data for State Performance Plan \(SPP\) Indicators 11 \(Child Find\) and 12 \(Early Childhood Transition\) | New York State Education Department](#). This communication continues the practice initiated during the 2023-24 school year for school districts to submit Special Education Events Data four times a year. This greatly expands prior reporting of student-level information and has enabled greater efforts for monitoring and supporting school districts in compliance with regulatory requirements.

Additionally, NYSED has implemented a "Timely and Accurate Data Rubric" as a component of its new methodology for identifying school districts determined to need assistance or need intervention in implementing the requirements and purposes of the IDEA. As a result, school districts are being scored on their submission of accurate and complete data for purposes of 2025 IDEA accountability. The "Timely and Accurate Data Rubric" will be used annually for district-level IDEA determination.

OSC Recommendation 6:

Remind school districts of the documentation retention requirements.

Since the issuance of the report, NYSED has issued communication to school districts titled [Notification to School Districts of the New Requirements for the Submission and Certification of Special Education Events Data for State Performance Plan \(SPP\) Indicators 11 \(Child Find\) and 12 \(Early Childhood Transition\) | New York State Education Department](#). NYSED included the six-year retention requirement for special education events information.

OSC Recommendation 7:

Provide clarification on the available preschool special education programs and reporting mechanisms currently operating in the State.

NYSED is in the process of developing a web-based posting of all program approval information. This posting will be continuously updated to reflect current approvals and contain more program descriptions/information than is currently on the webpage, as this posting is intended to replace paper approval letters. It will also contain search capabilities to allow greater ease in identifying approved programs within a geographic area. The intent is to have better information for school districts, counties, parents, and families in terms of approved program and service providers in New York State.

Additionally, as part of the new methodology for identifying school districts determined to need assistance or need intervention in implementing the requirements and purposes of the IDEA, NYSED continues to conduct stakeholder engagement with school district representatives (including superintendents, data managers, and special education directors) regarding school district data, the reporting mechanisms, and oversight and monitoring.

If you have any questions regarding this response, please contact Associate Commissioner Christopher Suriano at Christopher.Suriano@nysed.gov.

Sincerely,



Jeffrey Matteson
Senior Deputy Commissioner for
Education Policy

cc: Ceylane Meyers-Ruff
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