



U.S. Department of Education
Office of Inspector General

Omaha Public Schools' Oversight of Individualized Education Programs

December 19, 2025
ED-OIG/I25CA0218

INSPECTION REPORT

NOTICE

Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report, represent the opinions of the Office of Inspector General. The appropriate Department of Education officials will determine what corrective actions should be taken.

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UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

Audit Services

December 19, 2025

Brian L. Maher, Ed.D.
Commissioner
Nebraska Department of Education
500 S. 84th Street
Lincoln, NE 68510-2611

Dear Commissioner Maher:

Enclosed is our final report, "Omaha Public Schools' Oversight of Individualized Education Programs," Control Number ED-OIG/I25CA0218. This report incorporates the comments you provided in response to the draft report. The U.S. Department of Education's policy is to expedite inspection resolution by timely acting on findings and recommendations. Therefore, if you have any additional comments or information that you believe may have a bearing on the resolution of this inspection, you should send them directly to the following Department of Education official, who will consider them before taking final Departmental action on this inspection:

Kimberly Richey
Deputy Assistant Secretary and Acting Assistant Secretary
Office of Special Education and Rehabilitative Services
U.S. Department of Education
400 Maryland Avenue, SW
Washington, D.C. 20202

We appreciate your cooperation during this inspection. If you have any questions, please contact me at (916) 213-7630 or Ben.Sanders@ed.gov.

Sincerely,

/s/

Ben C. Sanders
Director
Elementary and Secondary Education Oversight Team

Enclosure

Results in Brief

Omaha Public Schools' Oversight of Individualized Education Programs



Why Did the OIG Perform This Inspection?

The U.S. Department of Education administers the Individuals with Disabilities Education Act (IDEA), which authorizes formula grants to States under Part B to assist them in meeting the excess costs of providing special education and related services (services) to children ages 3 through 21 with disabilities. Most of the Federal funds provided to States must be passed on to local educational agencies (LEA). Federal funds are combined with State and local funds to provide a free appropriate public education to children with disabilities. Under IDEA, a free appropriate public education is provided through an individualized education program (IEP) based on the individual needs of the child.

Omaha Public Schools (Omaha), the largest LEA in Nebraska, was awarded approximately \$15.3 million in IDEA Part B funds for school year 2023–2024.

Our objective was to determine whether Omaha designed and implemented sufficient processes for overseeing the development of IEPs for children with disabilities and ensuring that those children receive the services described in their IEPs. The inspection covered Omaha's processes in these areas from July 1, 2023, through June 30, 2024.

What Did the OIG Find?

Omaha generally designed and implemented sufficient processes for overseeing the development of IEPs and ensuring that children with disabilities receive the services as described in their IEPs. However, there were a small number of instances where IEPs and related documentation did not show that all applicable IEP requirements were met or that students received all of the services described in their IEPs.

What Is the Impact?

When documentation is lacking or does not exist, stakeholders do not have sufficient assurances that the IEP teams considered all required elements when developing the IEPs, the IEPs contained all required information, or all services described in the IEPs were provided to children with disabilities.

What Are the Next Steps?

We made two recommendations to improve Omaha's oversight of IEP development and documentation of IEP services provided.

We provided a draft of this report to the Nebraska Department of Education (Nebraska) for comment. Nebraska agreed with our findings and recommendations, and described the actions that it plans to take to address the recommendations. We summarize Nebraska's comments and provide our responses at the end of each finding, where applicable. We also provide the full text of Nebraska's comments at the end of the report ([Nebraska's Comments](#)).

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Introduction

The U.S. Department of Education's Office of Special Education Programs, within the Office of Special Education and Rehabilitative Services, administers the Individuals with Disabilities Education Act (IDEA). IDEA, in part, authorizes formula grants to States under Part B for meeting the excess costs of providing special education and related services (services) to children ages 3 through 21 with disabilities. Generally, IDEA funds provided to State educational agencies must be awarded to eligible local educational agencies (LEA). IDEA entitles each eligible child with a disability to a free appropriate public education that emphasizes services designed to meet the child's unique needs. Under IDEA, the vehicle for providing a free appropriate public education is through an appropriately developed individualized education program (IEP) based on the individual needs of the child. An IEP is a written statement for a child with a disability that is developed, reviewed, and revised in accordance with 34 Code of Federal Regulations (C.F.R.) sections 300.320 through 300.324. Key IEP requirements include those related to (1) information that must be included in an IEP, (2) the IEP team members, (3) parent participation, (4) when IEPs must be in effect, and (5) the development, review, and revision of the IEP.

Omaha Public Schools

Omaha Public Schools (Omaha) comprises 87 schools in Omaha, Nebraska and is the largest school district in the State. In school year 2023–2024, Omaha had about 51,700 total students enrolled, of which 10,200 (about 20 percent) were children ages 3–21 with disabilities. Omaha was awarded approximately \$15.3 million in IDEA Part B funds for school year 2023–2024.

Omaha is responsible for overseeing the development of students' IEPs and ensuring that those students receive all of the services as described in their IEPs. Those responsibilities are executed by several individuals, including the Executive Director of Special Education, special education coordinators and administrators, case managers, general education teachers, related service providers (for example, speech language pathologists and physical and occupational therapists), and paraprofessionals.

- The Executive Director of Special Education is primarily responsible for monitoring IEP compliance district-wide, allocating and managing district funding and resources, and supervising special education administrators.
- Special education administrators and coordinators monitor IEPs for compliance and review quality assurance reports, attend IEP meetings, and perform other key activities such as observing classrooms, providing coaching support to teachers and technical assistance to school principals, and problem-solving with IEP teams.

- Case managers, general education teachers, related service providers, and paraprofessionals provide direct instructional support and related services to children with disabilities and otherwise help implement students' IEPs.

See [Appendix B](#) for a more comprehensive description of Omaha employees' responsibilities by role (job position).

Finding 1. Omaha Generally Had Sufficient Processes for Overseeing IEP Development and Delivery of Services

We found that Omaha generally designed and implemented sufficient processes for overseeing the development of IEPs and ensuring that children with disabilities¹ receive the services as described in their IEPs.² Stakeholders have reasonable assurance that Omaha is sufficiently overseeing the development of IEPs and ensuring that children with disabilities receive the services described in their IEPs.

Omaha's Oversight of IEP Development

Omaha's processes for overseeing the development of students' IEPs, in part, consisted of Omaha maintaining a Special Education Handbook with information on key IEP requirements and guidance for developing IEPs, maintaining an IEP template and Notice of IEP Team Meeting form that IEP teams could access and use to help ensure compliance with applicable IEP requirements, and conducting internal compliance audits and quality assurance monitoring of IEPs.

Omaha's Special Education Handbook, in part, provided information on required IEP team participants, required components of the IEP, parent notification, the IEP signature page, and best practices when holding IEP meetings. It also included guidance on writing the IEP and provided step-by-step instructions for completing each section of the IEP template in the student information system that Omaha uses to store student records and IEPs. We compared information in Omaha's Special Education Handbook, IEP template, and Notice of IEP Team Meeting form with applicable Federal regulations and found that they aligned.

Omaha also conducted weekly internal compliance audits and quality assurance monitoring of IEPs. It assigned this work to 18 employees across 5 audit teams. The audit teams were responsible for auditing IEPs for compliance with selected component

¹ In this report, we use "students" and "children with disabilities" interchangeably. They have the same meaning and refer to children who meet the definition of a child with a disability, as defined in 34 C.F.R. section 300.8.

² To help in our assessment of Omaha's oversight processes, we reviewed student files containing the IEPs and related IEP documentation for 22 students and supporting documentation for services that were provided to those 22 students in April 2024. We chose to review services provided during April 2024 because it was well into the 2023–2024 school year and there were only 2 school days during the month when there was no school for students.

requirements, providing support to IEP teams during the processing of IEPs, and reviewing the special education paperwork checklist that IEP teams complete and case managers sign to certify that the IEPs are fully developed and ready for audit. According to Omaha's Executive Director of Special Education, each week Omaha reviewed some or all IEPs to identify systemic issues. The number of IEPs that Omaha reviewed each week was largely dependent on the focus area or priority that Omaha established for that particular week.

OIG Review of Students' IEPs

We reviewed the IEPs and related documentation for 22 students to determine whether the IEPs included required information and applicable IEP requirements were met. We tested a total of 769 items across those 22 students, or about 35 items per student.³ We determined that for 744 of the 769 items tested, the IEPs and related documentation showed that the applicable IEP requirements were met. However, as discussed in [Finding 2](#), the IEPs and related documentation did not support that the applicable IEP requirements were met for the other 25 items tested.

Omaha's Oversight of IEP Service Delivery to Students

Omaha's processes for ensuring that students receive the services as described in their IEPs included the following.

Documentation of IEP Services. Omaha requires service providers to maintain records of all IEP services that they provide to students and all data collected on IEP progress.

Coordination and Monitoring of IEP Services. IEP case managers are tasked with coordinating and monitoring the services that students receive to ensure that IEPs are being carried out appropriately.

Observation of Classroom and IEP Service Provider Activities. Special education administrators spend 3 to 4 days each week observing classrooms and IEP service provider activities. Following classroom observations, the administrators provide written feedback to the service provider.

Review of Progress Reports and Customized System Reports. Omaha requires IEP service providers to generate progress reports quarterly. It then reviews and uses information in the progress reports to monitor student performance on IEP goals and help identify needed adjustments when a student is not meeting their goals.

³ We tested 49 criteria from the regulations at 34 C.F.R. sections 300.320 through 300.324. Every item was not applicable to every student. We tested 32–40 items per student.

Additionally, Omaha encourages staff to generate custom reports from its student information system every month and use information in those reports to help ensure that students receive the services described in their IEPs.

OIG Review of IEP Services Delivered to Students

For the same 22 students whose IEPs were reviewed, we reviewed IEP service delivery documentation to determine whether the students received all of the services described in their IEPs during April 2024. We determined that the supporting documentation for 17 of the 22 students showed that the students received all of the services described in their IEPs during April 2024. However, as discussed in [Finding 3](#), the supporting documentation for the other five students did not show that they received all of the services described in their IEPs during April 2024.

Nebraska's Comments

The Nebraska Department of Education (Nebraska) agreed with the finding.

Finding 2. Students' IEPs Did Not Always Include Required Information and Related Documentation Did Not Always Support that Applicable IEP Requirements were Met

The IEPs and related documentation did not support that applicable IEP requirements were met for 25 (3 percent) of the 769 items that we tested. These 25 items were spread across 13 of the 22 students included in our review. The other nine students had IEPs that included all required information and documentation that supported that all applicable IEP requirements were met. We did not identify any systemic documentation issues. However, documentation issues related to the four criteria listed in the following [table](#) were the most common based on our review.

Table. Most Common Documentation Issues Identified During OIG Review of IEPs

Requirement	Documentation Issue	Frequency of Occurrence
The IEP team must review the IEP at least annually to ensure goals are achieved. 34 C.F.R. section 300.324(b)(1)(i)	The IEP Team was late in meeting to review the IEP by 1 day, 10 days, 32 days, and 110 days (twice).	5
The IEP team must include an interpreter of results. ⁴ 34 C.F.R. section 300.321(a)(5)	The documentation did not indicate that an interpreter of results was invited to the meeting.	4
If a required team member cannot attend an IEP team meeting, both parent and district must agree in writing that attendance was not necessary. 34 C.F.R. section 300.321(e)(1)	The documentation did not indicate parent agreement in writing when an interpreter of results (3 times) or general education teacher (once) did not attend the meeting.	4
The IEP must include a statement explaining why the particular alternate assessment selected in place of a standard assessment is appropriate for the child. 34 C.F.R. section 300.320(a)(6)(ii)(B)	The IEP did not include a statement of why the particular alternate assessment selected is appropriate for the child.	3

Source: OIG analysis of IEPs and related documentation provided by Omaha.

⁴ An interpreter of results is someone who can explain the meaning and implications of a student's evaluation results to the IEP team (including parents) for designing appropriate instruction.

Omaha provided us with a list of trainings that its special education division offered during our review period. The list included the titles of the trainings, but did not include information on the training content or staff attendance. The trainings listed covered a variety of special education topics, many of which were related to the development and review of IEPs. While the trainings appear to have covered relevant IEP topics based on their titles alone, it is unclear what specific content was included in those trainings and who attended them. Given the results of our testing, it is possible that Omaha staff may not be receiving sufficient training, instruction, or guidance on what information must be included in the IEP and other applicable IEP requirements, including those related to the IEP team and the development, review, and revision of IEPs; or refresher trainings in those areas as frequently as staff need them. Reminding Omaha staff, on a regular and recurring basis, of the importance of following applicable guidance from the Special Education Handbook and ensuring that all sections of the IEP template and Notice of IEP Team Meeting form are fully completed could help prevent similar documentation issues from happening in the future.

Uniform Guidance requirements at 2 C.F.R. section 200.303 require a recipient or sub-recipient of a Federal award (such as Omaha) to establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Additionally, principles 10.03, 13.01, and 13.05 of the Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) state that all transactions and other significant events should be clearly documented and available for examination and management should use quality information that is appropriate, current, complete, accurate, accessible, and provided on a timely basis.

If students' IEPs and related documentation do not support that all applicable IEP requirements were met, Omaha does not have sufficient assurances that the IEP teams considered all required elements when developing the IEPs or that the IEPs contained all required components.

Recommendation

We recommend that the Assistant Secretary for Special Education and Rehabilitative Services require Nebraska to ensure that Omaha—

- 2.1 Provides sufficient training and instruction to employees responsible for developing and reviewing IEPs, which in part should remind staff to follow applicable guidance in Omaha's Special Education Handbook, review IEPs annually, ensure that all required team members attend IEP team meetings, and complete all sections of the IEP template and Notice of IEP Team Meeting

form. The training and instruction should be provided to employees on a regular and recurring basis.

Nebraska's Comments

Nebraska agreed with the finding and recommendation, and described the corrective actions it plans to take. Those actions, in part, include requiring Omaha to develop and implement a comprehensive annual training plan that includes training on the procedures Omaha should follow to ensure that IEPs are reviewed on an annual basis and that all required IEP team members are either present at the meeting or have a signed written excusal on file; provide the training schedule, content outline, and evidence of staff participation at the trainings; and continue providing refresher trainings at least annually.

While Nebraska agreed with the recommendation, it was concerned that certain conclusions and the recommended corrective actions were not fully aligned. It noted that while the report identified concerns primarily related to adherence to required timelines for annual IEP reviews and ensuring that all required team members are present at IEP meetings, the recommended corrective action focused on providing general training on IEP development. Nebraska further noted that IEP development training is typically focused on writing compliant IEP documents, not on ensuring timely reviews or the presence of all required participants. Nebraska stated that the recommended training should explicitly target the compliance gaps we identified in the report.

OIG Response

Nebraska's proposed actions, if implemented as described, are responsive to the recommendation. Regarding Nebraska's concern about the apparent misalignment of identified compliance issues and recommended corrective actions, we note that the term "IEP development," as used in the report and recommendation, refers to the entire development process and includes activities designed to ensure that IEP reviews are performed timely and that all required team members attend IEP team meetings. We intentionally worded the recommendation in more general terms because we wanted to ensure that it covered all key areas and all documentation issues that we identified during our review, including those that Nebraska did not mention in its response to the draft report. We slightly revised the recommendation to include the two areas that Nebraska noted in its response.

Finding 3. IEP Documentation for Five Students Did Not Show That They Received All Services Described in their IEPs

The service delivery documentation for 5 (23 percent) of the 22 students included in our review did not show that the students received all of the services described in their IEPs during April 2024. As summarized below, the documentation showed that those five students received some but not all of the services described in their IEPs.

- **Student A** (three services total): Omaha did not provide any documentation to support that the student received one of the services described in the student's IEP.
- **Student B** (two services total): The service log for one service did not identify the service, the service provider, or the service minutes provided on specific dates.
- **Student C** (three services total): The service logs for two services did not identify the services or service providers. The service log for one of those services also did not include service minutes.
- **Student D** (four services total): The services logs for two services did not identify the service, service providers, or the location where the services were provided. These service logs also did not include service minutes.
- **Student E** (three services total): The service log for one service did not include service minutes.

Principles 10.03, 13.01, and 13.05 of the Green Book state that all transactions and other significant events should be clearly documented and available for examination and management should use quality information that is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Additionally, Omaha's Special Education Handbook requires that IEP services provided to each student be documented by special education staff and all services provided and data collected on IEP progress be maintained by IEP service providers (Section D—IEP Procedures). However, the handbook does not specifically identify, describe, or list the information that should be maintained in the records. Omaha's Executive Director of Special Education told us that how service schedule and service log information is maintained can vary by school. It is up to the school to maintain IEP service-related information and there are no specific requirements for collecting the information.

When supporting documentation for IEP services is not maintained in sufficient detail or at all, Omaha cannot verify or otherwise ensure that students are receiving all of the services described in their IEPs. This documentation can also be helpful in the case of a

dispute regarding potential noncompliance, to the extent that it provides an accurate and complete record of events.

Recommendation

We recommend that the Assistant Secretary for Special Education and Rehabilitative Services require Nebraska to ensure that Omaha—

- 3.1 Develops policies, procedures, or protocols that describe how and in what level of detail special education staff and other service providers should document the IEP services they provide to each student; and how and for what amount of time that documentation should be retained.

Nebraska's Comments

Nebraska agreed with the finding and recommendation, noting that it will require Omaha to adopt written policies and procedures specifying the required level of detail for documenting IEP service delivery and the minimum records retention period. It also noted that Omaha will be required to provide Nebraska with those policies and procedures, as well as Omaha's plan for training staff, documentation of staff training, and evidence of implementation. Nebraska stated that it will review the training-related documentation provided by Omaha to verify compliance.

OIG Response

Nebraska's proposed actions, if implemented as described, are responsive to the recommendation.

Appendix A. Scope and Methodology

Our inspection covered Omaha's processes for overseeing the development of IEPs for children with disabilities and ensuring that those children received the services described in their IEPs from July 1, 2023, through June 30, 2024.

To achieve our objective, we first gained an understanding of sections 611, 613, and 614 of IDEA; 34 C.F.R. Part 300 ("Assistance to States for the Education of Children with Disabilities"), subparts A through D; 2 C.F.R section 200.303 ("Internal Controls"); and the Green Book. We also reviewed Nebraska's "Rule 51 Regulations and Standards for Special Education Programs" (Title 92, Nebraska Administrative Code, Chapter 51) and the IEP Procedures section of Omaha's 2023–2024 Special Education Handbook.

To assess Omaha's processes (control activities) for reviewing and otherwise overseeing the development of IEPs for children with disabilities and ensuring that those students receive the services described in their IEPs, we interviewed key Omaha officials and reviewed relevant documents and records. Those records included written policies and procedures; guidance documents; emails between special education administrators, audit teams, and service providers containing feedback from classroom observations or identifying needed corrections to IEP documentation; spreadsheets that audit teams used during monitoring activities; and quality assurance reports. Additionally, we performed detailed testing for 22 students as follows.

- **Development of IEPs Testing.** We reviewed 22 student IEPs and related documentation, such as Notices of IEP Team Meetings, IEP Meeting Participants signature pages, and special education paperwork checklists, to determine whether the IEPs included all required information and other key IEP requirements were met. We selected 49 IEP requirements for testing, including requirements related to (1) information that must be included in an IEP, (2) the IEP team, (3) parent participation, (4) when IEPs must be in effect, and (5) the development, review, and revision of the IEP. For each student, we tested the requirements that were applicable to that student, which ranged from 32–40 items per student.
- **IEP Service Delivery Testing.** We reviewed IEP service delivery documentation for the same 22 students to determine whether they received the services described in their IEPs during April 2024. We chose to review services provided during April 2024 because it was well into the 2023–2024 school year and there were only 2 school days during the month when there was no school for students. Service delivery documentation that we reviewed included service schedules, service logs, session notes, therapy documentation, progress reports,

attendance records, class schedules, student schedules, and transportation schedules.

Sampling Methodology

We selected 22 students using both a random, non-statistical sample and a judgmental selection from the total population of 12,587 students with an active IEP in Omaha from July 1, 2023, through June 30, 2024. To select our sample, we first identified the total number of unique students who had an active IEP in Omaha during that time period (12,587 students). Next, we divided the students into the following two strata based on the percentage of time they did not spend with their general education peers:⁵

(1) students who were not with their general education peers 0–20 percent of the time (11,075 students), and (2) students who were not with their general education peers 21–100 percent of the time (1,512 students). We chose to stratify the students in this way because students who spend a greater percentage of time outside the general education classroom could be receiving more services, or the services could be more complex.

We used a stratified non-statistical random sampling approach to select 20 students, selecting 10 students from each of the two strata. To ensure that we included students attending non-public schools in our selection, we judgmentally selected from the 21–100 percent stratum the first two students who were listed as attending a non-public school. Our total sample size was 22 students. Because we selected students using both a random, non-statistical sample and a judgmental selection, the results of our testing cannot be projected to the universe of students who had an active IEP in Omaha from July 1, 2023, through June 30, 2024. Additionally, percentages reported are not weighted to be projections and represent only the sample results.

Use of Computer-Processed Data

We relied, in part, on computer-processed data from Omaha’s student information system to select the sample of 22 students for testing. Using its student information system as the source, Omaha provided us with a list of students who had an active IEP from July 1, 2023, through June 30, 2024. We assessed the reliability of the data by comparing the total number of students in Omaha’s list with student count information that Omaha reported to the U.S. Department of Education through EDFacts (completeness check), analyzing the query that Omaha used to develop its list of

⁵ Omaha calculated the percentage of time not spent with general education peers by dividing the number of service minutes at the special education location per week (as documented in the IEP) by the total number of minutes in school per week.

students with IEPs that we used as our universe (completeness check), and tracing information in Omaha’s student list to source documentation that we reviewed as part of our testing of 22 student IEPs and related service delivery documentation (accuracy check). We concluded that Omaha’s student list (obtained from Omaha’s student information system) was sufficiently reliable for its intended purposes.

Compliance with Standards

We conducted our work in accordance with the Council of the Inspectors General on Integrity and Efficiency’s “Quality Standards for Inspection and Evaluation.” Those standards require that we plan and perform our work to obtain sufficient and appropriate evidence to support our findings and provide a reasonable basis for our conclusions. We believe that the evidence obtained provides a reasonable basis for our conclusions.

We conducted our inspection at our offices from January 2025 through August 2025. We discussed the results of our work with Omaha and Nebraska officials on July 10, 2025, and provided them with a draft of this report on September 8, 2025.

Appendix B. Omaha Employees' Roles and Responsibilities for Overseeing the Development and Implementation of IEPs

Roles	Responsibilities
Executive Director of Special Education	Responsible for monitoring IEP compliance district-wide, allocating and managing district funding and resources to ensure a continuum of special education placements for students with disabilities, and supervising Special Education Administrators.
Special Education Coordinators	Responsible for monitoring IEPs for compliance and reviewing quality assurance reports, attending IEP meetings, problem-solving with IEP teams, and executing or managing special education projects, grants, and State and Federal reporting.
Special Education Administrators (teaching and learning consultants)	Responsible for monitoring IEPs for compliance and reviewing quality assurance reports; attending IEP meetings; observing classrooms and service providers; providing technical assistance and guidance to school principals regarding special education policies, procedures, and best instructional practices; and providing ongoing coaching support to teachers to ensure fidelity in special education instruction and services.
Special Education Case Managers	Responsible for providing direct services to students with disabilities; maintaining records of services and regularly collecting data regarding student progress; coordinating IEP meetings at least annually or as needed to ensure that students are receiving a free appropriate public education; and supervising services provided by paraprofessionals.
General Education Teachers	Responsible for implementing the student's IEP in the general education setting, attending IEP meetings, and contributing to the development of IEPs.
Related Service Providers (speech language pathologists, physical therapists, occupational therapists)	Responsible for developing goals related to each student's specific needs in the IEP, providing related services as documented in the student's IEP, and maintaining records of services and data collected on IEP progress.
Paraprofessionals	Under the direct supervision of a special education teacher, paraprofessionals are responsible for providing special education services and instructional support to students with disabilities.

Source: Documentation provided by Omaha and interviews with its Executive Director of Special Education.

Appendix C. Acronyms and Abbreviations

C.F.R.	Code of Federal Regulations
Green Book	Government Accountability Office's <i>Standards for Internal Control in the Federal Government</i>
IDEA	Individuals with Disabilities Education Act
IEP	individualized education program
LEA	local educational agency
Nebraska	Nebraska Department of Education
Omaha	Omaha Public Schools
services	special education and related services

Nebraska's Comments

DR. BRIAN L. MAHER, COMMISSIONER



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September 29, 2025

Ben C. Sanders
Director, Audit Services
U.S. Department of Education
Office of Inspector General
400 Maryland Avenue, S.W.
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Subject: Response to Draft Inspection Report
"Omaha Public Schools' Oversight of Individualized Education Programs,"
Control Number ED-OIG/I25CA0218

Dear Mr. Sanders:

The Nebraska Department of Education, Office of Special Education (NDE OSE), appreciates the opportunity to review the draft inspection report entitled *Omaha Public Schools' Oversight of Individualized Education Programs*. While we value the report's overall findings, we are concerned that certain conclusions and the recommended corrective actions are not fully aligned. Specifically, the report identifies concerns primarily related to (1) adherence to required timelines for annual IEP reviews and (2) ensuring that all required team members—such as a qualified individual to interpret evaluation results—are present at IEP meetings. Yet the recommended corrective action focuses on providing general training on IEP development. Training on IEP development typically centers on writing compliant IEP documents, not on ensuring timely reviews or the presence of all required participants. If training is to be the recommended corrective action, NDE OSE believes it should explicitly target these identified compliance gaps: (a) ensuring that IEPs are reviewed on an annual basis, and (b) ensuring that all required team members are present and documented as participating.

NDE OSE concurs with the draft report's findings and recommendations and is committed to ensuring that Omaha Public Schools (OPS) corrects the deficiencies identified. Below is NDE OSE's response to each recommendation and the corrective actions we will require of OPS.

To lead and support the preparation of all Nebraskans for learning, earning, and living.

Recommendation 2.1

OIG Recommendation: Provide sufficient training and instruction to employees responsible for developing IEPs, reminding staff to follow applicable guidance in the Special Education Handbook and to fully complete all sections of the IEP template and Notice of IEP Team Meeting form on a regular and recurring basis.

NDE OSE Response and Planned Actions:

NDE OSE agrees. We will require OPS to:

1. **Develop and implement a comprehensive annual training plan** for all personnel responsible for developing IEPs. The training must emphasize strict adherence to the Omaha Public Schools Special Education Handbook, and the full and accurate completion of the IEP template and the Notice of IEP Team Meeting form. OPS will ensure the training includes information on the procedures the district uses to ensure IEPs are reviewed on an annual basis and that all required IEP team members are either present at the meeting, or there is a signed written excusal within the file.
2. **Provide NDE OSE, by November 21, 2025,** the 2025–26 training schedule and the content outline for each session.
3. **Submit evidence of staff participation** (sign-in sheets or electronic verification) within 30 days following each training event.

NDE OSE will review the training materials prior to implementation, monitor the delivery of the trainings, and verify that all required staff have completed the training. We will require OPS to continue refresher trainings at least annually.

Recommendation 3.1

OIG Recommendation: Develop policies, procedures, or protocols that describe how and in what level of detail special education staff and other service providers should document the IEP services they provide to each student, and how and for what amount of time that documentation should be retained.

NDE OSE Response and Planned Actions:

NDE OSE agrees. We will require OPS to:

1. **Draft and adopt written policies and procedures** specifying the required level of detail for documenting IEP service delivery (including type of service, provider name and role, date, location, and service minutes) and the minimum records-retention period.

2. **Provide NDE OSE, by November 21, 2025**, a copy of the finalized policies and procedures and a plan for training all relevant staff on these requirements.
3. **Submit documentation of staff training and evidence of implementation** no later than March 9, 2026, to enable NDE OSE to verify compliance.

NDE OSE will review these policies for sufficiency, provide technical assistance as needed, and monitor ongoing compliance through periodic file reviews.

Oversight and Monitoring

To ensure sustained correction of the findings, NDE OSE will:

- Incorporate the above requirements into OPS's annual IDEA monitoring plan.
- Conduct follow-up file reviews beginning in the 2025–26 school year to verify that training, documentation, and retention procedures are being implemented with fidelity.
- Provide a written status report to OIG summarizing OPS's progress within 12 months of the final report.

NDE OSE is committed to working closely with Omaha Public Schools to address the issues identified and to ensure continued compliance with the Individuals with Disabilities Education Act.

Thank you for the opportunity to respond. Please contact me at amy.rhone@nebraska.gov if you have any questions or need additional information.

Sincerely,

Amy Rhone
Administrator/State Director
Nebraska Department of Education, Office of Special Education

cc:

Dr. Brian Maher, Commissioner of Education, Nebraska Department of Education

Dr. Jane Staven, Deputy Commissioner of Education, Nebraska Department of Education

Matt Ray, Superintendent, Omaha Public Schools

Kara Saldierna, Special Education Director, Omaha Public Schools