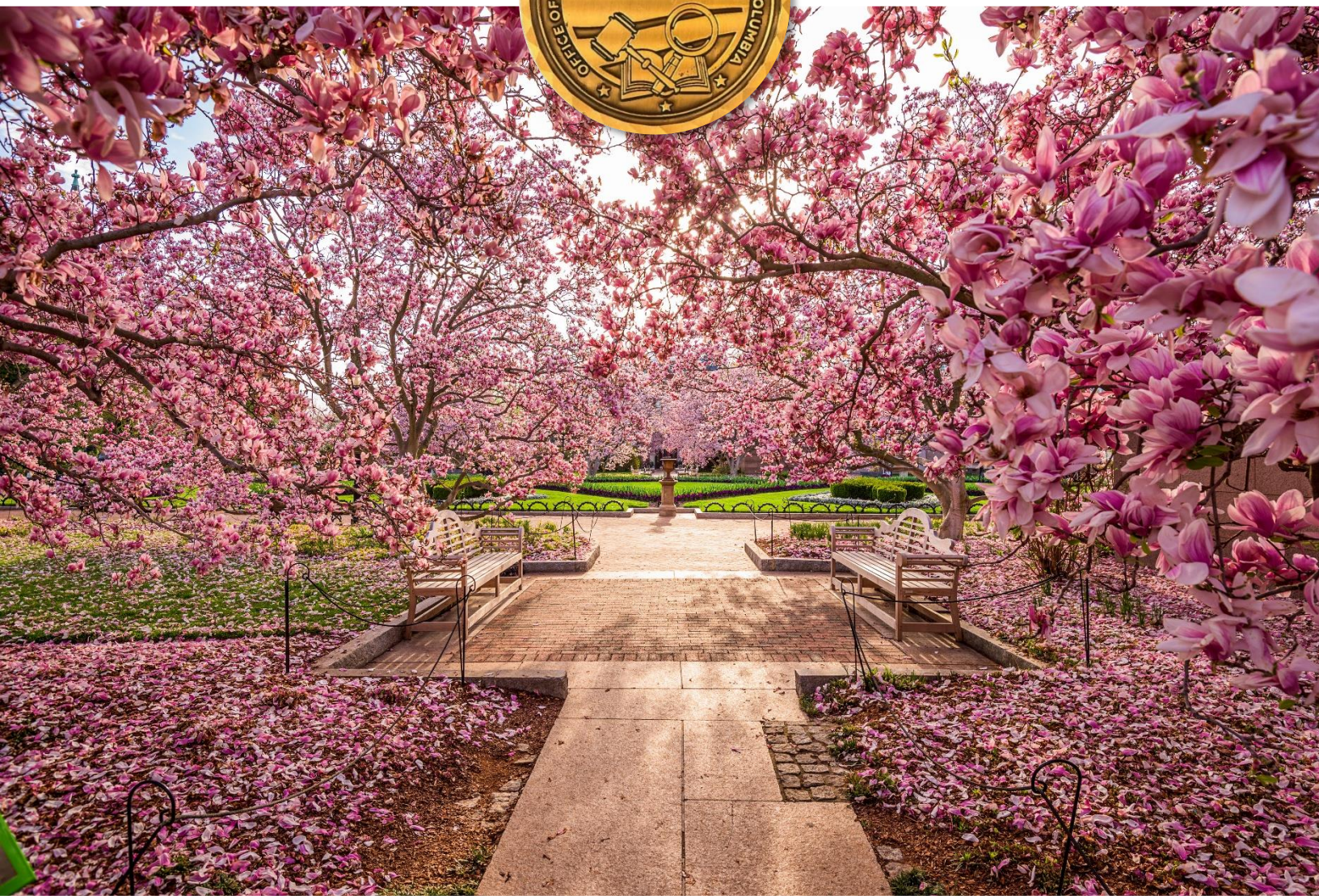


# AUDIT REPORT

## Special Education Attorney Certifications (FY 2024)

OIG No. 25-1-10MA

November 7, 2025



**DANIEL W. LUCAS**  
INSPECTOR GENERAL



## OUR MISSION

We independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.



## OUR VISION

We strive to be a world-class Office of the Inspector General that is customer focused and sets the standard for oversight excellence!

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**Accountability:** We recognize that our duty extends beyond oversight; it encompasses responsibility. By holding ourselves accountable, we ensure that every action we take contributes to the greater good of the District.

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**Integrity:** Our integrity is non-negotiable. We act with honesty, transparency, and unwavering ethics. Upholding the public's trust demands nothing less.

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**Transparency:** Sunlight is our ally. Transparency illuminates our processes, decisions, and outcomes. By sharing information openly, we empower stakeholders, promote understanding, and reinforce our commitment to accountability.



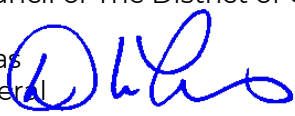
DISTRICT OF COLUMBIA | OFFICE OF THE INSPECTOR GENERAL

## MEMORANDUM

To: Glen Lee  
Chief Financial Officer

Dr. Lewis D Ferebee  
Chancellor, District of Columbia Public Schools

Hon. Phil Mendelson  
Chairman, Council of The District of Columbia

From: Daniel W. Lucas  
Inspector General 

Date: November 7, 2025

Subject: **Special Education Attorney Certifications (FY 2024)**  
**OIG No. 25-1-10MA**

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This memorandum transmits our final audit report, *Special Education Attorney Certifications (FY 2024)*, OIG No. 25-1-10MA. We conducted this audit pursuant to DC Code § 1-301.115a(a)(3)(J), which requires OIG to annually determine the accuracy of attorney certifications made to the Office of the Chief Financial Officer (OCFO) in special education cases brought under the Individuals with Disabilities Education Act (IDEA) in the District.<sup>1</sup> This audit was included in our *Fiscal Year 2025 Audit and Inspection Plan*. We performed this audit in accordance with generally accepted government auditing standards (GAGAS) and District law governing this annual audit.

Our audit found that attorneys representing students with special education complaints billed the District \$6.9 million (rounded) in FY 2024 under IDEA. Settlements were reached reducing this amount to approximately \$3.9 million. We obtained sufficient evidence to determine that attorney certifications to OCFO in IDEA cases were accurate due to DCPS Office of General Counsel's robust internal control mechanisms at every stage of the attorney certification process.

We also determined that DCPS has successfully implemented the only outstanding recommendation from a prior audit report – to track IDEA complaints and their outcomes. DCPS has developed and implemented a comprehensive IDEA tracking system that provides

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<sup>1</sup> 20 U.S.C.S. §§ 1400 – 1482 (Lexis current through Pub. L. No. 118-13, Aug. 7, 2023).

the capacity to analyze complaint outcomes and identify opportunities for process improvements. As a result, all recommendations from our November 15, 2019, audit report (OIG No. 19-1-26AT) were implemented, and accordingly they were closed.

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 based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and courtesy extended to our staff during this audit. If you have any questions about this report, please contact me or Dr. Slemo Warigon, Assistant Inspector General for Audits, at [slemo.warigon@dc.gov](mailto:slemo.warigon@dc.gov) or (202) 792-5684.



# EXECUTIVE SUMMARY

## Special Education Attorney Certifications (FY 2024)

### Summary

The Office of the Inspector General conducted this audit to determine the accuracy of attorney certifications in special education cases as required by DC Code § 1-301.115a(a)(3)(J). We examined a sample of the total 112 attorney certifications submitted to the Office of the Chief Financial Officer (OCFO) during fiscal year 2024.

Attorney certifications were accurate and compliant with applicable law. DCPS maintains robust internal controls to ensure certification accuracy and compliance. Additionally, DCPS successfully implemented a tracking system for complaints under the Individuals with Disabilities Education Act (IDEA), resolving a prior audit recommendation aimed at identifying opportunities to reduce attorney fees and improve services for students with disabilities.

### Objectives

We conducted this audit to determine the accuracy of certifications made to OCFO by attorneys in special education cases brought under IDEA in the District.

### Our Findings

Special education students sought \$6.9 million in legal fees relating to equal education access. DCPS agreed to resolve these disputes for approximately \$3.9 million. Overall:

1. IDEA attorney certifications submitted to OCFO were both accurate and compliant with DC Code § 1-204.24d (28);
2. DCPS employed robust internal controls to ensure accuracy and compliance with certification requirements under DC Code § 1-204.24d (28); and
3. DCPS implemented an IDEA compliant tracker to identify opportunities for reducing attorney fees and provide better service to students with disabilities, consistent with Recommendation 5 from our November 15, 2019, audit report (OIG No. 19-1-26AT).

### Opportunity

While DCPS has robust internal controls that ensure certification accuracy, we identified an opportunity for DCPS to enhance its quality assurance processes by implementing additional procedural checks to ensure complete documentation of all required elements on attorney certification forms.



# Special Education Attorney Certifications (FY 2024)

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## INTRODUCTION

### Objective

We conducted this audit to determine the accuracy of certifications made to the Office of the Chief Financial Officer (OCFO) by attorneys in special education cases successfully brought under the Individuals with Disabilities Education Act (IDEA) in the District.

### Background

IDEA is a federal law that guarantees students with disabilities the right to a free and appropriate public education. Section 615 of this Act (20 U.S.C.S. § 1415) includes procedural safeguards to ensure that students who file a complaint about their education can access legal representation, even if they cannot afford to pay attorneys' fees. If a student prevails in an administrative hearing, they can secure attorney services and recover attorneys' fees from the local education agency.

In the District of Columbia, the complaint resolution process starts with filing a complaint at the Office of Dispute Resolution within the Office of the State Superintendent of Education (OSSE). In response to these complaints, the District of Columbia Public Schools (DCPS) can offer the complainant a monetary settlement within 30 days of receiving the complaint. If the complainant and DCPS reach an agreement within this period, they sign a legally binding settlement agreement, which will include attorneys' fees. If no settlement is reached, the complaint moves to an administrative hearing.

### ***DCPS Process for Reviewing Attorney Invoices***

The DCPS Office of the General Counsel (DCPS-OGC) is responsible for receiving, reviewing, and approving attorney invoices for payment by OCFO. To facilitate this process, DCPS-OGC has developed an attorney invoice submission packet that must be completed by attorneys seeking payment. This packet includes a certification signed by the attorney, detailing each activity, the individual performing it, the allowed rate, and the amount claimed. The DCPS-OGC policies and procedures manual provides comprehensive instructions for staff on evaluating the accuracy of attorney invoices, including fee rates and allowable costs.

Once the invoices have been reviewed and approved, DCPS-OGC prepares a cover sheet indicating the approved payment amount. The team then forwards the packet to the OCFO Business Center for processing.

### ***OCFO Process for Paying Attorneys***

OCFO receives the attorney invoice submission packet from DCPS-OGC with the approved amounts for payment. OCFO staff enter the payee's name and approved payment into the Procurement Automated Support System (PASS) and the District Integrated Financial System (DIFS). Also, OCFO submits quarterly reports to the House of Representatives and Senate Committees on Appropriations to comply with DC Code § 1-204.24d(28)(C).

### ***Court-Order Attorney Fee Payments***

Attorneys who prefer not to have their invoices evaluated by DCPS-OGC can pursue their claims in court. Section 615 of the IDEA, codified at 20 USCS § 1415(i)(3)(B), grants courts the authority to award reasonable attorneys' fees to the prevailing party in an IDEA proceeding. The District of Columbia Office of the Attorney General (OAG) represents the District in these court cases. Additionally, OAG may engage in negotiations with the attorney for potential out-of-court settlements. Once the court awards fees or a negotiated settlement is reached, OAG communicates the outcome to DCPS-OGC. DCPS-OGC then prepares a payment sheet for the court-ordered fees or the amount negotiated by OAG.

## **AUDIT METHODOLOGY**

### **Scope**

The scope encompassed attorney fee payments made during fiscal year (FY) 2024. These payments were certified to ensure accuracy and compliance with established procedures. The audit evaluated the processes and controls involved in the review, approval, and payment of these attorney fees, ensuring that all payments were properly authorized and correctly processed in accordance with relevant policies and regulations.

### **How We Conducted This Audit**

We conducted interviews with staff members and officials from DCPS, DCPS-OGC, and OCFO, reviewed and assessed compliance with laws and regulations, and acquired an understanding of procedures for approving, recording, and reporting attorney certification payments. We also reviewed OCFO's financial data and quarterly reports, and policies and procedures. DCPS provided certifications, invoices, and other supporting documentation of equivalency to determine the accuracy of the attorney fee payments.

To assess the accuracy of the certifications, we randomly selected a sample of 37 out of a total 112 attorney fee payments for testing.

All attorney fee payments in the sample, and their associated invoice packages, were compared with DCPS' Quarterly IDEA Attorney Fees Reports. These are statutorily-mandated reports that OCFO submits to Congress in accordance with DC Code § 1-204.24d(28)(C). We checked all invoice packages in the sample for certification that the attorney rendered all services for which the attorney received an award and disclosed any relationship with any special education services or schools, in accordance with DC Code § 1-204.24d(28)(A)-(B). Additionally, we ensured that each invoice package followed DCPS-OGC policies and procedures governing special education attorney fee payments.

During this engagement, we also reviewed prior audit reports, follow-up correspondence, and internal tracking to ascertain the status of open recommendations. In addition, we sent DCPS a questionnaire regarding the status of the remaining open recommendation, which they returned to us.

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 based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## FISCAL YEAR 2024 SUMMARY

When a plaintiff prevails in a special education administrative hearing with a resulting award from the court, attorneys primarily seek payments through the District of Columbia Superior Court or DCPS-OGC. Special education attorneys may also seek payment by directly negotiating payments with DCPS-OGC during legal proceedings or settlement negotiations.

OCFO reviewed and processed 112 special education attorney certifications seeking payments of approximately \$6.9 million (rounded) during FY 2024. DCPS-OGC, OAG, and OSSE agreed to make payments totaling \$3.9 million (rounded), reducing the total amount by 44 percent, or \$3 million (rounded). See Table 1 below.

**Table 1: Number of Attorneys Certified vs. Amount Paid During FY 2024**

Resolution Type	Cases Resolved	Amounts Certified	Final Amounts Paid	Reductions ("Amounts Certified" Minus "Final Amounts Paid")
Court Ordered	3	\$517,255	\$517,255	\$0
OSSE Settlements	16	\$1,830,123	\$1,046,600	\$783,523
OAG Settlements	80	\$4,156,499	\$2,156,672	\$1,999,827
DCPS-OGC Settlements	13	\$442,874	\$137,136	\$305,739
<b>Total</b>	<b>112</b>	<b>\$6,946,751</b>	<b>\$3,857,663</b>	<b>\$3,089,089</b>

## OUR FINDINGS

### *Finding 1: The District Paid \$3.9M in FY 2024 IDEA Attorney Fees*

OCFO reviewed and processed 112 special education attorney certifications seeking payments of \$6.9 million (rounded) in requests for fee payments during FY 2024. To resolve these fee payment requests, DCPS-OGC, OAG, and OSSE agreed to reduce the total amount by 44 percent, or \$3 million (rounded). The final amount paid totaled \$3.9 million (rounded).

### *Finding 2: Attorneys Accurately Certified Their Fees to the Chief Financial Officer*

To assess the accuracy of the certifications, we examined a sample of 37 out of 112 attorney fee payments (see Methodology section for detail). All attorney fee payments in our sample were accurate and included the required attorney certifications as mandated by DC Code § 1-204.24d(28)A.

Our testing confirmed that certifications made to OCFO by attorneys in special education cases brought under IDEA in the District in FY 2024 were accurate and compliant with statutory requirements.

***Finding 3: DCPS Successfully Implemented An IDEA Tracking System***

Pursuant to generally accepted government accounting standards (GAGAS), we followed up on prior findings and Recommendation 5 from OIG's November 15, 2019, audit report (OIG No. 19-1-26AT). This follow-up was not part of our stated audit objective.

In 2019, we reported that DCPS did not track IDEA complaints and their outcomes. Tracking the progress of complaints is crucial because the attorneys' fees and costs incurred by DCPS may escalate based on the time it takes to resolve cases. Additionally, data on outcomes can inform and enhance the District's negotiation strategies. Accordingly, we recommended DCPS track and analyze the outcome of IDEA complaints on a monthly basis.

DCPS provided us with a demonstration of their Hearing Office Determination (HOD) tracker, which includes several key capabilities:

1. **Date range functionality** to capture timing, fees accrued, and case volumes within specified timeframes;
2. **Individual case classification** with unique case numbers within the tracker to facilitate identification and analysis of cases by type (court-ordered, OSSE, or DCPS settlements);
3. **Real-time data management** allowing staff to input and manipulate data as cases progress through the system; and
4. **Controlled access protocols** ensuring that only authorized staff members and leadership have system access, maintaining attorney-client privilege while providing appropriate oversight capabilities.

DCPS successfully implemented a database to track open IDEA complaints and their outcomes, addressing our previous concerns about the lack of systematic case tracking and analysis capabilities. Therefore, we now consider this recommendation (Recommendation 5 from OIG No. 19-1-26AT) to be resolved.

***Observation 1: Minor Documentation Inconsistencies in Attorney Certification Forms***

During our audit testing, we observed minor clerical inconsistencies in the attorney certification process. While attorneys appropriately signed the required certification sheets as mandated by DC Code § 1-204.24d(28), we noted that in two out of 37 sampled cases, certain boxes were left unchecked on the certification forms.

However, our review of DCPS-OGC's internal control environment revealed robust compensating controls that ensure the accuracy and completeness of the certification process. These controls include comprehensive document review procedures, supervisory oversight at multiple levels, and systematic verification of all certification components prior to payment processing. The strength of these compensating controls ensures that any minor clerical omissions do not compromise the overall integrity of the attorney certification process.

While the existing internal controls adequately address certification accuracy, DCPS could enhance its quality assurance processes by implementing additional procedural checks to ensure complete documentation.

Opportunity for Improvement 1
We recommend that DCPS Management:
Consider implementing enhanced quality control measures to verify that all required elements of attorney certification forms are completed before processing, including confirmation that attorneys have checked all applicable boxes on certification sheets.

## CONCLUSION

We determined that the certifications made to OCFO under DC Code § 1-204.24d(28) of attorneys in special education cases brought under IDEA in the District of Columbia were accurate, and DCPS's internal controls to ensure accuracy and compliance are robust.

Our assessment of recommendations from a previous audit report revealed that DCPS has successfully implemented our recommendation that DCPS develop the capacity to track and analyze the outcomes of IDEA complaints. The implementation of the HOD tracker system demonstrates DCPS's commitment to improving oversight and management of IDEA cases, which should help identify opportunities to reduce attorney fees and enhance services for students with disabilities.

While we observed minor clerical inconsistencies in certification form completion, the existing compensating controls ensure that these do not impact the overall accuracy or integrity of the certification process. The opportunity for improvement we identified would further strengthen DCPS's already effective internal control framework.



## APPENDIX 1. FINDINGS



## Table of Findings

No.	Finding
1	The District Paid \$3.9M in FY 2024 IDEA Attorney Fees
2	Attorneys Accurately Certified Their Fees to the Chief Financial Officer
3	DCPS Successfully Implemented An IDEA Tracking System



## APPENDIX 2. AUDIT STANDARDS

Government Auditing Standard (GAS) § 9.08 states that the purposes of audit reports are to (1) clearly communicate the results of audits to those charged with governance, the appropriate officials of the audited entity, and the appropriate oversight officials, and (2) facilitate follow-up to determine whether appropriate corrective actions have been taken. In addition, GAS § 8.30 requires auditors to evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that are significant within the context of the audit objectives.

DC Code § 1-301.115a(a-1)(3) requires OIG to provide a means for keeping the Mayor, Council, and District government department and agency heads fully and currently informed about problems and deficiencies relating to the administration of District programs, and operations and the necessity for and progress of corrective actions.

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