UT/SUU SUCCESS Academy

Atwood Innovations Plaza
453 S 600 E
St. George, UT 84770

Forensic/Program Review and Investigative Audit Report

Jun 22, 2026

Attention:
SUCCESS Academy School Board
Jodi Porter, Board Chair
Colin Metzger, Executive Director
Heidi Alder, Outside Legal Counsel

Prepared by

Bryce Day, PhD - Special Education Consultant

GYST© *Compliance & Investigation*
505 W 2400 South
Perry, UT 84302

I. Executive Summary..... 3
II. Forensic and Research Methodology..... 7
1. Investigative Standards & Regularly Anchors..... 7
2. Regulatory Violation Determination Rubric (RVDR)..... 7
3. Data Triangulation and Implementation Fidelity..... 11
4. Root Cause Analysis (RCA)..... 11
5. Assessment of Aggravating and Mitigating Circumstances..... 12
6. RISK QUALIFICATION LOGIC AND LIABILITY DECISION TREE..... 13
III. Evidentiary Analysis and Risk Qualification..... 16
A. Finding of Facts..... 16
1. Pathway B: Fiscal Forensics and Funding Integrity..... 16
Risk Qualification: Level 3 (Systemic Failure / High-Exposure Liability)..... 16
2. Pathway C: Educational and Substantive Implementation Integrity..... 17
Risk Qualification: Level 2 (Substantive Violation / High Litigation Exposure)..... 18
3. Pathway A: Procedural and Regulatory Safeguards..... 19
Risk Qualification: Level 3 (Systemic Failure / Heightened Regulatory Standing)..... 19
B. Root Cause Analysis (RCA)..... 20
C. Aggravating and Mitigating Circumstances..... 25
D. Risk Qualification and Liability..... 25
IV. Summary of Findings, Determinations & Recommendations..... 27
A. Closing Statement..... 27
B. Recommendations for the Board..... 27
C. Engagement Closure and Final Delivery..... 29
References..... 31
Appendices..... 34
Appendix A: Programmatic Integrity & State Compliance (USBE Records)..... 34
Appendix B: Special Education Student Files & Service Implementation..... 37
Appendix C: Disciplinary Equity & Behavioral Data..... 41
Appendix D: Fiscal Forensics, Personnel Distribution, & Vendor Accountability..... 42
Appendix E: Systemic Supervision, Grievances, & Administrative Directives..... 45
Appendix F: Forensic Qualitative Research & Audit Interviews..... 48

Forensic Program and Investigative Audit Report

SUCCESS Academy

I. Executive Summary

This independent forensic investigation and program review was initiated following the November 2023 Utah State Board of Education (USBE) Findings of Noncompliance , persistent worker grievances filed in early 2026 , and documented administrative process vulnerabilities across the organization's partner university settings. While SUCCESS Academy successfully completed a checklist-based desktop clearance via its school year 2023–2024 Program Improvement Plan (PIP) to temporarily secure a superficial state standing of "Meets Requirements" , a structural gap remains between formal paperwork compliance and actual classroom implementation.

The primary purpose of this investigative audit is to establish an objective "truth-check" regarding the substantive integrity of special education delivery, discipline equity, and categorical fiscal containment within the Local Education Agency (LEA). Methodologically, this report shifts away from simple checklist verifications. Determinations are established through a strict triangulation standard combining comprehensive general ledger exports, Student Information System (SIS) records, physical metadata trails, and exhaustive, on-site, in-person interviews with campus administrators, instructional staff, counselors, and consultants.

Purpose & Mandate

The purpose of this independent investigation is to determine if the local education agency (LEA) has met its corrective action obligations under the November 2023 Utah State Board of Education (USBE) Findings of Noncompliance, addressed administrative concerns regarding discipline, and maintained absolute fiscal integrity regarding personnel and external consultant usage.

Scope & Objectives:

The scope of review incorporates a comprehensive document and ledger analysis

spanning Fiscal Years 2023 through 2026 (Year-to-Date). The deliverables center on verifying the alignment between reported compliance metrics and classroom implementation realities via data triangulation, which includes analyzing individual student Individualized Education Program (IEP) service grids, contemporaneous Special Education Service (SESS) logs, administrative Office Discipline Referrals (ODRs), and personnel labor distribution reports across both partner university campus locations.

Summary of Critical Findings:

The forensic review identified operational and fiscal process variances that create regulatory exposure for SUCCESS Academy.

- ***Fiscal Stewardship and Account Blurring (Path B):*** The audit identified significant internal control failures that expose categorical special education funds to state recoupment.
    - Restricted federal IDEA Part B flow-through funds were utilized under an un-itemized, flat-rate monthly retainer structure to pay an outside consultant a cumulative total of $43,028.23 (expanding to $47,028.23 with unitemized FY23 entries) out of account line 10-780-x-7524-1000-320. These payments cleared continuously despite witness admissions that campus principals (specifically at the SUU campus) deferred staff training blocks and that contract deliverables directly duplicated the core coordination duties of inside staff.
    - Labor distribution records confirm that restricted special education funds paid an instructional aide $11,972.65 in FY25 and $4,755.66 in FY26 YTD while she was deployed by building leadership to run general education contexts. This misallocation occurred at the SUU Campus, where leadership directed her to proctor a general education study hall under the non-compliant assumption that the physical presence of a single student with an active IEP authorized charging the full environment's labor costs to special education.
    - On December 15, 2025, at the SUU Campus, leadership issued a directive requiring a special education teacher to coordinate Section 504 accommodations for non-special education students, creating an unallowable funding conflict under federal supplement-not-supplant guidelines.

- ***Missing Service Logs and System Lockouts (Path C):*** Student files reveal severe tracking gaps where mandated Individualized Education Program (IEP) related service minutes show zero documentation in service search logs for periods exceeding 30 to 45 consecutive days.
    - Notably, at the SUU Campus, a school counselor confirmed in writing a complete absence of record-keeping for a high-needs student's mandated 60-minute monthly emotional regulation counseling hours from September 2025 through February 2026, stating that details were "rarely logged".
    - Substantive intervention delivery was stalled by cross-campus data-sharing blocks, system-wide database lockout errors, and identity-tracking mismatches. These technological process barriers left external social workers entirely unable to access student profiles or implement mandatory services for months at a time.
- ***Hidden Disciplinary Records and Disparate Treatment (Path A):*** The investigation exposed a high-liability decoupling of building discipline files from the central database (PowerSchool).
    - Campus principals certified that zero behavioral data points existed natively on-system, separate off-ledger building safety logs confirm that high-stakes infractions—including a pocket knife weapons violation, racial language investigations on March 11, 2026, and unlogged classroom exclusions executed as "forced resets"—were actively occurring on-site at the SUU Campus.
    - This information siloing broke the LEA's data feedback loop, preventing the special education team from tracking cumulative removal thresholds required to trigger mandatory federal Manifestation Determination Reviews.
    - Ground-level observations confirmed that disability-related behaviors were treated as willful misconduct, resulting in discriminatory, disparate treatment and punitive classroom ejections compared to non-disabled peers for identical classroom behaviors.

<u>Ultimate Conclusion:</u>

The current special education structure at SUCCESS Academy is unsustainable and represents an internal control deficiency. The program has failed to implement

1. Formalized standard operating procedures required to secure real-time service

tracking (required for progress monitoring and parent/guardian reporting required under the IDEA),
2. Personnel time-and-effort documentation (required for IDEA flow-through fund tracking), and
3. Cross-campus data integration [required for state reporting–e.g. Civil Rights Data Collection (CRDC) reporting].

These systemic process gaps are driven by an inefficient staffing model that assigns an independent, full-time line and an outside consulting firm to support a total localized footprint of only five active special education students. This configuration fixes an artificially high spending floor under federal Maintenance of Effort (MOE) laws, locking the school into a heavy financial draw in perpetuity unless structural adjustments are executed.

To proactively insulate the organization from compliance exposure, secure fiscal liability, and protect student rights, it is recommended that the Board:

1. Transition away from the current inefficient service delivery and compliance structure,
2. Execute comprehensive Memorandums of Understanding (MOUs)/contracts for all special education testing, case management, and instructional delivery out to its partner school districts,
3. Centralizing oversight of special education under the a school administrator, and
4. Provide on-going professional learning for LEA's administrators regarding:
    a. Special education implementation (accommodations, modifications, specially designed instruction)
    b. Administrative Oversight (fiscal compliance, resource allocation, data tracking, anti-retaliation, and legal standards.

II. Forensic and Research Methodology

This investigative review utilizes a Forensic Implementation Standard to determine the presence of regulatory and systemic violations. Rather than merely verifying "Paper Compliance" (the existence of signatures and dates), this methodology evaluates the Substantive Integrity of the Local Educational Agency's (LEA) practices against federal mandates and contemporary research.

1. Investigative Standards & Regularly Anchors

The framework is anchored in three primary pillars of special education law and policy:

The Substantive Standard (Endrew F. v. Douglas County, 2017): The Supreme Court established that an IEP must be "reasonably calculated to enable a child to make progress appropriate in light of the child's circumstances". This audit evaluates whether goals are "appropriately ambitious" or merely "recycled/de minimis," a pattern that Yell & Bateman (2017) identify as a hallmark of substantive FAPE denial. Prince et al. (2018) further emphasize that substantive integrity depends on the direct alignment between a student's present levels and the services provided in the grid.

The Procedural-Substantive Nexus (34 C.F.R. § 300.513): While technical errors are reviewed, the investigative focus remains on "Harmful Procedural Errors"—those that impede the child's right to a FAPE or significantly infringe on the parents' opportunity to participate. Zirkel (2025) provides the longitudinal research basis for differentiating between these "harmless" clerical lapses and substantive deprivations of educational benefit.

Systemic Barriers and Deliberate Indifference (Perez v. Sturgis, 2023): The framework assesses whether the LEA exhibited "deliberate indifference" to known service gaps or used blanket policies to deny individualized services. This is critical for mitigating liability, as the Supreme Court in Perez (2023) removed exhaustion requirements for monetary damages when educational misconduct reaches the level of disability-based discrimination.

2. Regulatory Violation Determination Rubric (RVDR)

The Regulatory Violation Determination Rubric (RVDR) is empirically anchored in the shift from procedural formality to substantive accountability established by the Supreme

Court’s decision in Endrew F. v. Douglas County School District (2017). By categorizing findings through the lens of "material deviation" and "loss of educational opportunity," the rubric aligns with longitudinal legal analyses (Zirkel, 2024; Henderson, 2020) that distinguish between harmless clerical errors and systemic failures. Furthermore, the inclusion of "deliberate indifference" as a high-level risk indicator reflects current judicial standards under the ADA and Section 504, ensuring that the rubric identifies not only individual service gaps but also the fiscal and policy-driven failures that trigger federal oversight and litigation.

The following rubric categorizes findings based on the likelihood and severity of regulatory violation, incorporating a "Truth-Check" for data integrity.

Rating	**Classification**	**Investigative Indicators & Research Basis**	**Liability/Risk Exposure**
Level 0	**Compliance**	"Appropriately Ambitious" Evidence: Progress reports demonstrate meaningful advancement toward goals, not merely stagnant or "de minimis" movement. Data Integrity: Reliable, repeated measures of student performance correlate directly with the IEP grid. Service Fidelity: Logs confirm that 100% of specialized instruction and related services were delivered as prescribed. Research Basis: Endrew F. v. Douglas County School District (2017) established that an IEP must be reasonably calculated to enable a child to make progress that is "appropriately ambitious" in light of their circumstances.	Negligible; model practice.

Rating	Classification	Investigative Indicators & Research Basis	Liability/Risk Exposure
Level 1	**Technical Deficiency**	Procedural Errors: Minor clerical lapses (e.g., missing signature dates, typos in demographic data) that do not alter the student's program. No "Loss of Opportunity": Evidence confirms that despite the paperwork error, the student received all scheduled services and made expected progress. Isolated Incidence: The error is an anomaly rather than a pattern of administrative negligence. Research Basis: Zirkel's (2024) analysis of the "Harmless Error" doctrine, which posits that procedural violations do not constitute a denial of FAPE unless they impede the child's right to an education or the parents' right to participate.	Low; Administrative training required.
Level 2	**Likely Substantive Violation**	Material Deviation: A significant percentage of IEP services (e.g., speech therapy or 1-on-1 support) were missed or never scheduled. Stagnant Goals: Multi-year data showing no progress, indicating the IEP was not "reasonably calculated" to produce results. Lack of Data: Absence of progress monitoring artifacts, making it impossible to verify if the student is benefiting from	Moderate; Potential State Corrective Action (CAP).

Rating	Classification	Investigative Indicators & Research Basis	Liability/Risk Exposure
		the placement. Research Basis: I.J. v. School Board of Broward County (2019) and the "Material Deviation" standard, which identifies a violation when there is a substantial failure to implement the specific provisions of the IEP (Henderson, 2020).	
Level 3	**Systemic Violation**	Blanket Policies: Evidence of "one-size-fits-all" service delivery (e.g., capping all OT at 30 minutes) regardless of individual student need. Fiscal Blurring: Misalignment of IDEA Part B funds or failure to track compensatory service expenditures. Unaddressed Gaps: Knowledge of long-term provider vacancies (e.g., no therapist for six months) without a district-wide plan for compensatory remedies. Research Basis: The "Deliberate Indifference" standard under the ADA and Section 504 (Warden, 2019), which triggers heightened liability when a district knows of a systemic failure and fails to act, potentially leading to federal fund recoupment.	Severe; High litigation risk and potential fund recoupment.

3. Data Triangulation and Implementation Fidelity

Systemic audits frequently encounter "Paper Compliance," where the administrative record appears perfect despite poor student outcomes. To identify these discrepancies, this methodology employs a Triangulation Protocol to verify the "Ground Truth" of program implementation.

A. The Triangulation Layers

Forensic Artifact Layer (The Audit Trail): Metadata analysis of digital records to verify contemporaneous authorship. This identifies "Paper Compliance" fraud as researched by Doren et al. (2022), where records are created after the fact to hide implementation gaps.

Implementation Layer (The Fidelity Check): On-site verification of required behavioral supports and sensory tools. Cook & Cook (2020) and Gresham (2021) establish that interventions must meet an 80% fidelity threshold to be legally defensible as a provision of FAPE.

Qualitative Perception Layer (The Stakeholder Voice): Confidential interviews to assess implementation barriers and administrative directives that may interfere with services.

B. Evidence-Based Practice (EBP) & Instructional Integrity

FAPE is contingent upon the quality of the service. This audit evaluates the program's adherence to Quality Indicators (QI) for special education research:

Instructional Alignment: Evaluation of whether interventions (e.g., Reading Intervention) are grounded in Peer-Reviewed Research (PRR) and applied with fidelity.

Progress Monitoring Sensitivity: Review of whether the LEA uses measures sensitive enough to reflect "appropriately ambitious" progress, as established by Prince et al. (2018).

4. Root Cause Analysis (RCA)

To move beyond the identification of isolated errors, this methodology employs a Root Cause Analysis (RCA) to determine if a violation is an isolated "Condition" or a "Cause"

of systemic internal control collapse.

The 5-C Analytical Framework

RCA for this investigation evaluates each material finding through the Five Cs framework. The Five Cs Framework (Condition, Criteria, Cause, Consequence, and Corrective Action) serves as a robust analytical engine for program evaluation by transforming raw audit data into actionable legal and educational intelligence. Research in the field of information systems and program auditing (e.g., eCampusOntario, 2024) establishes the Five Cs as the gold standard for identifying deviations from mandated benchmarks, ensuring that findings are not merely observational but are anchored in objective Criteria. Within the specialized context of Special Education, this framework facilitates the RCA mandated by the U.S. Department of Education (2024) to address systemic performance gaps and identification disparities to determine the depth of LEA liability:

Condition (The Finding): The specific identified discrepancy (e.g., gaps in SESS logs vs. identified IEP service needs).

Criteria (The Standard): The legal requirement under 34 CFR § 300.323 (IEP implementation) and Endrew F. (2017).

Cause (The "Why"): Identifying why the deviation occurred (e.g. failure was due to administrative interference, resource-based predetermination, or a lack of staff IEP awareness).

Consequence (The Risk): identification of the impact of the deviation and determination of "substantive harm," if any, triggering potential liability under Perez (2023).

Corrective Action (The Remedy): next steps to remedy and/or prevent reoccurrence (e.g. Recommended adjustments to policies, procedures, and practices; delivery of compensatory services to mitigate exposure).

5. Assessment of Aggravating and Mitigating Circumstances

The determination of regulatory severity is not a purely mathematical exercise; it requires the application of qualitative weights to distinguish between administrative oversight and systemic neglect. In legal and investigative standards, these weights are

categorized as Aggravating and Mitigating Circumstances. This framework is grounded in the "Deliberate Indifference" standard (Warden, 2019), which evaluates whether an agency had knowledge of a failure and failed to act, and the "Harmless Error" doctrine (Zirkel, 2024), which assesses whether a procedural lapse resulted in a substantive "loss of educational opportunity". Research by Bateman et al. (2023) indicates that identifying these factors is essential for auditors to determine if a deficiency is an isolated technicality or a symptom of "fiscal or administrative collapse".

Methodological Framework

During the investigative process, once a deviation (Condition) is identified through Root Cause Analysis, it is filtered through the following criteria to calibrate the final Risk Level. This calibration ensures that the subsequent Risk Quantification (Section B.III) is proportional to the nature of the violation.

Aggravating Factors (Increasing Severity): These are elements that suggest a higher degree of culpability or systemic failure. They include evidence of "material deviation" from mandates (Henderson, 2020), patterns of recidivism (failure to correct prior findings), or a lack of data integrity that suggests a "deliberate indifference" to student rights.

Mitigating Factors (Reducing Severity): These are elements that demonstrate "good faith" efforts by the LEA (Yell & Bateman, 2017). They include proactive self-identification and correction of errors, the presence of robust internal monitoring systems, or evidence that the error was purely technical and did not impede a student's "appropriately ambitious" progress (Endrew F., 2017).

Application Logic

The presence of aggravating factors typically elevates a finding from a Level 1 (Technical Deficiency) to a Level 2 or 3 (Substantive or Systemic Violation). Conversely, documented mitigating factors may reduce a finding's classification, shifting the recommended remedy from fiscal recoupment to administrative technical assistance.

6. RISK QUALIFICATION LOGIC AND LIABILITY DECISION TREE

This section outlines the standardized protocol for determining regulatory, fiscal, and educational liability. The framework utilizes a tiered decision-making logic anchored in

current legal standards (e.g., Endrew F., 2017) and auditing principles (e.g., USBE, 2020) to ensure that risk quantification is objective, defensible, and grounded in actual student impact.

1. The Tri-Pillar Liability Model

The investigation evaluates the Local Education Agency (LEA) across three distinct domains to determine the total risk exposure:

Procedural Liability (Regulatory Standing): Assessed through the "Substantive Loss" doctrine. Liability is triggered not by clerical error alone, but when procedural failures (timelines, parental notice) result in a "loss of educational opportunity" or impede parental participation (Zirkel, 2024).

Fiscal Liability (Resource Integrity): Quantified by the "Nexus of Allowability". Following the standard that expenditures must be "easily, obviously, and conveniently identified" with special education (USBE Audit 20-02), liability is determined by the absence of verifiable artifacts (e.g., logs, contracts) linking categorical funds to specialized instruction.

Educational Liability (Substantive Progress): Determined by the "Material Deviation" standard. Liability is calculated by the Service Delta—the quantified gap between the mandated IEP grid and actual SESS logs (Henderson, 2020).

2. Decision Tree for Risk Determination

The investigative team applies the following logic path to each identified finding to categorize the Level of Risk and the required remedy:

Path A: Procedural & Regulatory
Violation Found? (e.g., Late IEP, missing signature).
Substantive Impact? Did it result in parental exclusion or a lapse in student services?

- If No: Level 1 (Technical Deficiency) – Risk: Low; Remedy: Training.
- If Yes: Level 2 (Procedural Violation) – Risk: Moderate; Remedy: Corrective Action Plan.

Path B: Fiscal & Financial
Documentation Present? Does an artifact link the expenditure to an IEP-driven service?
Allowable Use? Is the expenditure an access cost of supplying supplementary aids and

services as outlined in SER tied to federal and state programs (EDGAR, UGG)?

- If No: Level 3 (Fiscal Failure) – Risk: Severe; Remedy: Projection Methodology (Extrapolating the sample error rate to the total program population for recoupment)

Path C: Educational & Implementation

Service Delta Identified? Is there a gap between the IEP identified services and SESS delivery logs?

Material Deviation? Does the gap represent a significant failure to implement the program?

- If Yes: Substantive Violation – Risk: High; Remedy: Compensatory Education Calculation (Gap Hours × District Hourly Rate)

III. Evidentiary Analysis and Risk Qualification

This section provides the objective factual baseline and risk quantification for SUCCESS Academy's special education control environment. The determinations presented here are derived from the physical triangulation of ALIO financial ledgers , student IEP documentation, database logs, and qualitative data gathered during on-site, in-person interviews with school administrators, counselors, and instructional staff.

A. Finding of Facts

The operational data and ledger lines at SUCCESS Academy reveal clear, process-driven discrepancies categorized under three distinct analytical pathways:

1. Pathway B: Fiscal Forensics and Funding Integrity

Following the legal standard that categorical special education funds must be "*easily, obviously, and conveniently identified with specific special education activities*", financial and procurement records expose critical process vulnerabilities:

> **Risk Qualification: Level 3 (Systemic Failure / High-Exposure Liability)**
>
> The alignment between categorical funding streams and allowable employee labor distribution stands below 100% compliance. Systemic internal control deficiencies create direct exposure to state audit exceptions and the subsequent recoupment (repayment) of spent grant awards.

- **Unitemized Third-Party Retainers (Cross-Campus):** Restricted Program 75XX federal funds (IDEA Part B Flow-Through) were utilized under an unitemized flat-rate monthly retainer structure to pay an independent contractor (Sage SpEd Consulting) out of account line 10-780-x-7524-1000-320. Cumulative direct disbursements reached $43,028.23 (expanding to $47,028.23 when including unitemized FY23 entries). These payments cleared continuously across FY24 and FY25 despite written proof that building principals repeatedly deferred mandated staff training blocks, and that the contract deliverables directly duplicated the core program coordination duties of the school's salaried Special Education Director line.
- **Restricted Special Education Payroll Diversion (SUU Campus):** Labor distribution records confirm that restricted special education payroll accounts were improperly tapped to fund general education staff assignments. Specifically, special education funds paid an instructional proctor (Amey Aiono) $11,972.65 in

FY25 (Account 10-780-5-7524-1000-161) and $4,755.66 in FY26 YTD. This misallocation occurred entirely at the SUU Campus during the first semester of the 2025–2026 school year. Building leadership unilaterally deployed this special education-funded paraprofessional to run general education contexts and proctor general education study halls. Leadership directed her to bill the special education fund under the non-compliant assumption that the basic physical presence of a single student with an active IEP (Student A) authorized charging the entire setting's labor allocation to special education. Certified teacher salary lines remained structurally clean.

- **Supplement-Not-Supplant Allocation Blurring (SUU Campus):** On December 15, 2025, at the SUU Campus, building administration issued a mandatory email directive requiring the Special Education Teacher to perform Section 504 coordination duties. Specifically, she was directed to process and submit digital accommodation requests into the ACT and Aspire testing portals for the general education population. This directive was issued despite prior administrative discussions noting that assignment created a direct funding conflict for staff paid 100% through restricted IDEA funds, and despite the fact that a separate employee was already explicitly designated and compensated for that non-special education role.
- **Accounting Object Code Misclassification (Cross-Campus):** In the general ledger registry for FY25 (specifically on March 24, 2025) and FY26 (specifically on November 7, 2025), the business office executed adjusting journal entries (AJE 309 and AJE 372) misclassifying special education professional development consultant expenditures under general ledger Object Code 320 (Professional Educational Services) instead of Object Code 330 (Employee Training and Development) across both the SUU and Utah Tech locations, violating the standard accounting definitions set by the state special education funding manual.
- **General Supply Account Ambiguity (Cross-Campus):** On April 13, 2026, general classroom materials totaling $401.84 (including origami paper, keyboard clickers, and magnets) were charged wholesale to the federal IDEA grant account line 10-780-6-7524-1000-610 under vendor invoice SUUSUCCES 26000190. A forensic review of the ledger confirmed that these transactions lacked an itemized "IEP Nexus Statement" (cost justification statement) linking the purchases to specific student goals, creating an immediate data gap.

2. Pathway C: Educational and Substantive Implementation Integrity

FAPE is legally contingent upon the quality, continuity, and explicit fidelity of service

delivery in conformity with the written IEP.

Risk Qualification: Level 2 (Substantive Violation / High Litigation Exposure)

Implementation records reveal extensive tracking deltas (discrepancies) where mandated related services show zero documentation for continuous blocks exceeding 30 to 45 school days. This process variance constitutes a substantive deprivation of educational benefit under state and federal benchmarks.

- **Complete Related Service Log Omission (SUU Campus):** Related service files track a critical implementation failure regarding *Student B* at the SUU Campus. *Student B's* mandated IEP service grid prescribed 30 minutes weekly (effectively 60 minutes monthly) of social-emotional related service counseling. On February 26, 2026, the assigned School Counselor confirmed in writing a complete absence of record-keeping, stating explicitly: *"No I do not have records, I rarely write anything down discussed with social or emotional support"*. Under USBE Rules VIII.S, operations records must be meticulously maintained for a baseline of three years to prove the legal provision of FAPE; this documentation gap spans continuously from September 2025 through February 2026.
- **Cross-Campus Database Lockouts and Student Identity Mismatches:** Related service delivery was severely gridlocked between October 2025 and late December 2025 due to an administrative identity mix-up and cross-district server permission blocks. At the Utah Tech Campus, a counselor was assigned to provide social skills instruction to *Student C*. However, because the special education department did not have operational credentialing access to the Washington County School District Student Information System (WCSD SIS/PowerSchool logins), the counselor mixed up the assignments. He mistakenly pull-grouped a different student into math tutoring sessions, entirely omitting *Student C's* required related service hours. Concurrently, the external social worker assigned to provide crisis intervention hours to *Student B* at the SUU campus was locked out of the student directory, preventing any logistical scheduling until secure file attachments were manually sent via encrypted Virtru email on December 18, 2025.
- **Material Gaps in Instructional Progress Monitoring (Systemic Level):** Reviewing the special education department's tracking registries back through November 2023 across a sample size of multiple active students exposed an extended data gap. For continuous blocks of 30+ school days, the contemporaneous tracking logs show zero data entries. This is an independent

deficiency that stands *in addition to* the unlogged counseling minutes, revealing a systemic lack of active, lesson-by-lesson progress data across both higher-education campuses.

3. Pathway A: Procedural and Regulatory Safeguards

The administration of special education requires strict adherence to federal procedural timelines, manifest considerations, and data loops to safeguard student rights.

Risk Qualification: Level 3 (Systemic Failure / Heightened Regulatory Standing)

The separation of behavioral metrics from the primary database, paired with unilateral adjustments to behavioral tracks outside the team process, places the LEA at risk of severe technical oversight and federal civil rights sanctions.

- **Off-Ledger Behavioral Data Warehousing (SUU Campus):** Campus principals certified that zero behavioral data points or Office Discipline Referrals (ODRs) existed natively within the central database (PowerSchool) for special education students. However, separate, private building safety files maintained by administration at the SUU Campus confirm that high-stakes infractions were actively occurring on-site. These unlogged incidents included a high-risk weapons violation involving the physical confiscation of a pocket knife from an IEP student (*Student A*) on March 25, 2026, racial language investigations on March 11, 2026, and undocumented classroom exclusions executed as automatic "forced resets". This data siloing meant critical information was trapped in separate departments. As a result, the student's case manager could not track total suspension days. This created instances where staff members possibly missed legally mandated federal deadlines to hold Manifestation Determination Reviews (MDRs).
- **Disability-Based Disparate Treatment and Class Ejections (SUU Campus):** Factual documentation confirms a pattern where *Student A's* disability-related social/emotional regulation needs were treated as intentional misconduct rather than addressed through his Behavior Intervention Plan (BIP). On January 26, 2026, an outside special education consultant performed a structured, two-hour observation in a general education mathematics classroom at the SUU Campus. The consultant documented that *Student A* (who has an active BIP tracking impulsive verbal responses and sensory-seeking behaviors) made 9 verbal interruptions and was subjected to severe public reprimands and immediate removal from class. In stark contrast, a non-disabled peer in the exact same

classroom made 29 verbal interruptions during the identical observation block; however, the teacher responded positively to the non-disabled peer, laughing and stating, *"you crack me up,"* establishing documented disparate treatment on the basis of disability.

- **Punitive Escalation and BIP Implementation Deviations (SUU Campus):** The documentary trail highlights that general education personnel routinely utilized class exclusions as punitive reactions rather than executing the preventative steps required by the student's program:
    - On January 27, 2026, the general education teacher removed Student A from class for repeating the vocal sound "fuh" three times—a known sensory-regulatory behavior identified by behavior specialists. The teacher and principal escalated the disciplinary response by recording the incident in separate logs as willful profanity, ignoring his BIP's plan for quiet redirection.
    - On February 3, 2026, the general education teacher removed a piece of paper directly out of Student A's hands while he was quietly fidgeting with it at his desk. The accompanying special education paraprofessional documented that the student was quiet and non-disruptive prior to the teacher's intervention. The teacher's physical escalation caused the student to become highly distressed, resulting in him tearing up his assignment notes and losing critical instructional time, despite tactile fidgets being explicitly allowed under his current IEP accommodations.
- **Unilateral Alteration of Response Sequences (SUU Campus):** On February 23, 2026, following a formal team meeting where a multi-rater Functional Behavioral Assessment (FBA) was reviewed and a compliant BIP was finalized, SUU campus administration refused delivery agreed-upon positive tactile supports. The principal stated that the special education department could not supply the student with his mandated sensory items until the case manager secured separate, independent approval from every general education teacher on campus. This administrative requirement altered the lawful response sequence of the plan outside the formal, collaborative IEP team process, directly delaying accommodation delivery and infringing upon protected student safeguards.

B. Root Cause Analysis (RCA)

To ensure this report moves beyond symptomatic treatment of noncompliance, a Root Cause Analysis was performed. Using the 5-C framework (Condition, Cause, Criterion, Effect, and Corrective Action), we have isolated the primary drivers of the current

deficiencies. This analysis distinguishes between isolated human error and the systemic process gaps that create regulatory liability for the school.

Systemic Classification	Condition (Finding)	Root Cause (The "Why")	Criteria (Mandated Standard)	Consequence *(Risk/Effect)*	Actionable Board Remedy
1. FAPE Implementation and Related Service Tracking	Failure to track or record mandated related service minutes within SESS logs, resulting in multi-week documentation gaps and an unmitigated denial of counseling services for high-needs students.	SUCCESS Academy operates without an objective standard operating procedure for daily tracking. Related service counselors were permitted to operate under an unaligned process where personal notes were kept external to the special education loop, completely unmonitored by management.	34 CFR § 300.323 mandates that an LEA must implement a student's IEP with absolute fidelity exactly as written in the service grid. *Endrew F.* (2017) establishes that the educational program must be reasonably calculated to generate progress based on continuous, repeated performance tracking.	Clear procedural and substantive denial of FAPE; the school faces substantial financial exposure from mandatory state corrective actions and retroactive compensatory education hour payloads.	Implement a strict 24-hour service logging rule; require all special education teachers, aides, and contracted district related service providers to upload face-to-face service data strings into the primary database within one day of contact with an IEP student.
2. Fiscal Containment and	Restricted categorical special	Building administration	34 CFR § 300.202 and the USBE	Immediate state audit exception	Adopt a mandatory semi-annual and

Systemic Classification	Condition (Finding)	Root Cause (The "Why")	Criteria (Mandated Standard)	Consequence *(Risk/Effect)*	Actionable Board Remedy
Account Blurring	education grant funds were diverted to pay for general education operations, including funding general study hall proctoring blocks and assigning special education teacher lines to perform Section 504 entries.	operated under the incorrect assumption that the basic physical presence of a single student with an active IEP authorized billing the entire setting's labor allocation to special education, combined with an absence of time-and-effort cross-checks in the business office.	Special Education Rules enforce a rigid "Supplement, Not Supplant" mandate; restricted funds can only be drawn to fund the excess costs of supplying specialized supports to students with active disabilities.	standing; SUCCESS Academy faces direct federal fund recoupment and financial clawbacks from state monitoring agents for all non-allowable personnel draws.	monthly electronic time-and-effort certification workflow; prohibit the use of special education personnel for any general education overhead assignment unless split-funded and proportionally allocated in a written job description.
3. Systems Opacity and Disciplinary Data Siloing	High-stakes behavioral infractions, weapons confiscations, and forced ejections were sequestered by campus	Building administration separated behavioral documentation into private, off-system folders to prevent teacher frustration,	34 CFR § 300.530 and USBE Special Education Rules V.A.1 dictate that an LEA must precisely record and monitor every single instance of	Possible evasion of cumulative 10-day tracking triggers required for mandatory Manifestation Determination Reviews; extreme	Establish a mandatory standard operating procedure for real-time disciplinary log integration; require all building

Systemic Classification	Condition (Finding)	Root Cause (The "Why")	Criteria (Mandated Standard)	Consequence *(Risk/Effect)*	Actionable Board Remedy
	principals in private safety ledgers while certifying on the central database that zero behavioral incidents had occurred.	entirely decoupling high-stakes safety incidents from the special education case manager's visibility.	disciplinary removal for a child with a disability to guarantee protection under federal procedural safeguards.	legal liability exposure to a formal investigation by the Office for Civil Rights (OCR) for disability-based discrimination.	administrators to natively input ODR metrics and class removals into PowerSchool, backed by a hard-coded 5-day cumulative removal alert trigger.

C. Aggravating and Mitigating Circumstances

Before quantifying final liability, it is necessary to weigh the environmental factors that influence daily compliance execution across campus networks:

Aggravating Factors: Operational risk is elevated by unestablished, cross-campus database access, which restricted campus personnel from monitoring active student paperwork natively. Additionally, a lack of formal procedures for monitoring behavioral/disciplinary incidents resulted in building discipline files being maintained external to PowerSchool, limiting compliance tracking and restricting staff access to incomplete information. General educators also noted an operational training deficiency in distinguishing accommodations from specialized instruction.

Mitigating Factors: Personnel registries confirm that special education teacher lines maintain perfect structural compliance across all reviewed fiscal cycles, with all labor distribution entries tracing to appropriate specialized accounts and authorized instructional assignments. No other formalized internal self-monitoring protocols were active during the reviewed period.

D. Risk Qualification and Liability

This section quantifies SUCCESS Academy's legal and financial exposure by applying a standard Decision Tree to assess the probability of regulatory sanctions or fund recoupment:

Level 1: FAPE Integrity (Educational Liability): Unestablished tracking protocols and cross-campus database lockouts resulted in delivery gaps for mandated counseling and instructional service hours. This process variance creates regulatory exposure regarding instructional hours continuity and potential compensatory education hour claims to resolve documented log deficits.

Level 2: Fiscal Allowability (Financial Recoupment): Following the state standard that categorical special education expenditures must be easily, obviously, and conveniently identified with specific special education tasks, the flat-rate third-party consulting retainers ($47,028.23) and general proctoring paraprofessional draws ($16,728.31) lack allowable direct-cost verification data. Extrapolating these questioned ledger lines creates a material financial recoupment risk under state monitoring

protocols.

Level 3: Regulatory Standing (Administrative Sanctions): The lack of integrated inter-departmental workflows and data synchronization loops places the LEA at risk of heightened technical oversight, which could include the state moving categorical appropriations to a restrictive "reimbursable status" pending the institutional adoption of standardized operating procedures.

4. Exposure Summary

- **Compensatory Liability:** Calculated across the student log sample, the school must reconcile outstanding related service hours to balance verified tracking gaps for reading and counseling mandates. Remediating these hour deltas using fair-market contracted rates (derived from SUCCESS Academy's confirmed hourly rate of $40.00) introduces a predictable educational financial payload.
- **Fiscal Recoupment Risk:** Personnel and procurement audits confirm that a significant percentage of the reviewed expenditure sample contains process variances. Extrapolating this error rate against total program allocations across the reviewed fiscal cycles indicates significant fiscal recoupment exposure from state monitoring agents.
- **Institutional Risk:** The report reveals a systemic process vulnerability across cross-campus environments. The isolation of behavioral data blocks, multi-district server blocks, and unestablished provider tracking frameworks have created an administrative barrier, limiting general supervision and data continuity across settings.

IV. Summary of Findings, Determinations & Recommendations

A. Closing Statement

The findings of this forensic review establish that SUCCESS Academy's compliance risk is primarily driven by an unestablished systemic framework and an absence of formalized processes and procedures. While administrative innovation and campus expansion outpaced existing internal controls, the program failed to implement the formalized standard operating procedures required to secure real-time service tracking, personnel time-and-effort documentation, and cross-campus data integration. This structural process deficit permitted unlogged related services, non-compliant resource draws, and data-siloing between departments to persist completely unaddressed by management, creating legal and operational liability for the school. Corrective actions must prioritize the institutional adoption of objective, standard operating procedures to stabilize the control environment.

B. Recommendations for the Board

To correct documented process variances, resolve outstanding liabilities, and create rigorous financial and operational internal controls, the SUCCESS Academy Board of Directors must immediately execute the following three recommendations:

<u>Recommendation 1</u>: Centralizing and Formalizing the Related Service Tracking Track

- ***Compliance Officer Oversight:*** The Board should assign a compliance officer (typically a school administrator with existing or ongoing special education/IDEA administrative training) with full system access to campus behavioral data–to prevent inadvertent or intentional behavioral/discipline data-siloing. This officer should execute monthly reconciliations between mandated IEP service grids and actual SESS instructional logs.
- ***The 24-Hour Logging Policy:*** Create a standard operating procedure that requires all special education teachers, instructional aides, and related service providers and counselors to enter verified service delivery metrics natively into the system within 24 hours of student contact.

<u>Recommendation 2</u>: Formalizing Inter-Departmental Data Sharing for Disciplinary

Logs

- ***Eliminate Off- Ledger Data Silos:*** Develop and enforce a standard operating procedure for real-time disciplinary and behavioral data sharing between building administration and the special education department.
- ***Native PowerSchool Registry:*** Mandate that all Office Discipline Referrals (ODRs), administrative exclusions, and classroom removals are logged natively within PowerSchool.
- ***Automatic 5-Day Threshold Alerts:*** Hard-code an automated tracking alert in the database that flags when any special education student reaches 5 cumulative days of classroom removal. This ensures the case manager can initiate mandatory federal reviews before hitting the legal 10-day Manifestation Determination limit.

<u>Recommendation 3</u>: Enforcing Standard Operating Procedures for Fiscal and Personnel Allocation

To fix ongoing financial exposure and systematically lower the school's permanent federal spending baseline (MOE), the Board must approve a complete structural transition plan:

1. ***Reevaluate In-House Special Education Service delivery:*** Consider eliminating the internal, standalone special education teacher and program coordinator staffing lines from the SUCCESS Academy budget upon the expiration of the current contract cycle, as an enrollment footprint of five students would not typically justify standalone inside instructional lines.
2. ***Consolidate Special Education Oversight:*** Formally require a school administrator to perform the role of Special Education Director. This creates a single point of structural accountability for all state reporting, compliance issues, and grant assurances.
3. ***Contract with Partner School Districts:*** Shift the direct delivery of special education services and diagnostic evaluations to external public school systems via comprehensive, itemized contracts:
    - *Iron County School District (ICSD):* Contract with ICSD to provide specially designed instruction (to eligible students enrolled on the SUU campus), related services (including counseling and social skills instruction), comprehensive special education assessment/triennial evaluations (across both campus), and psychological data interpretation utilizing SUCCESS Academy's USBE approved Specific Learning Disability combination model, ensuring alignment and compliance with established and approved methods.

    - *Washington County School District (WCSD):* Contract with WCSD to provide specially designed instruction (to eligible students enrolled on the Utah Tech campus), related services (including counseling and social skills instruction), and social skills counseling for students enrolled at the St. George campus setting.
4. ***Implement Systemic Leadership Training, Coaching, and Professional Development:*** To ensure this transition succeeds and prevent future compliance failures, the Board should establish a mandatory, comprehensive training and coaching program:
    - *Executive Director and Campus Principals:* Provide continuous coaching and leadership training on federal IDEA legal and fiscal boundaries, allowable cost structures, resource allocation rules, data tracking oversight, anti-retaliation, and legal standards. This training will directly address how to distinguish general education Multi-Tiered Systems of Support (MTSS) from specialized instruction under an IEP.
    - *General Education Teachers and Instructional Staff:* Deliver structured training workshops focused on recognizing disability-related behaviors, implementing student-specific Behavior Intervention Plans (BIPs) with high fidelity, applying classroom accommodations correctly, and protecting student dignity.
5. ***MOU Development:*** These agreements must explicitly hard-code the precise operational parameters governing cross-campus database synchronization, define real-time service logging requirements, and mandate the exact itemized flow of categorical funds to safely satisfy federal spending rules under strict Board oversight.

C. Engagement Closure and Final Delivery

Upon the formal delivery of this Final Audit Report and all identified deliverables as outlined in the Statement of Work (SOW), the engagement with GYST Compliance & Investigation, LLC is officially concluded. This completion satisfies the requirement for the "Engagement Completion Sign-Off" and establishes the "Final Deliverable Receipt," serving as the required paper trail to prevent future liability.

Official Delivery Date: June 22, 2026

Post-Delivery Transition Instructions

It is recommended that the School Board immediately initiate the presentation of these

structural findings to partner district leadership and execute the commencement of the remediation roadmap before the commencement of the 2026-2027 academic year. All working files and data triangulation ledgers will be permanently transferred to the LEA's secure archives, officially concluding the consultant's active role in the audit phase.

References

2 C.F.R. Part 200. (n.d.). Uniform administrative requirements, cost principles, and audit requirements for federal awards.

34 C.F.R. Part 300. Assistance to states for the education of children with disabilities.

Bateman, D. F., Yell, M. L., & Shriner, J. G. (2023). A principal's guide to special education (5th ed.).

Board of Education of the Hendrick Hudson Central School District v. Rowley, 458 U.S. 176 (1882).

Cook, B. G., & Cook, L. C. (2020). Leveraging evidence-based practices through fidelity. Journal of Special Education.

Council for Exceptional Children. (2021). Standards for evidence-based practices in special education.

Doren, B., et al. (2022). The gap between IEP paperwork and classroom reality. Journal of Special Education.

eCampusOntario. (2024). 07.01. Identifying IS audit findings – Auditing information systems. eCampusOntario Pressbooks.

Education Department General Administrative Regulations (EDGAR). (n.d.). 34 C.F.R. Parts 75–79, 81–86, and 97–99.

Endrew F. v. Douglas County School District RE-1, 580 U.S. 386 (2017).

Gresham, F. M. (2021). Fidelity of implementation in special education. Exceptionality.

Grigorenko, E. L., et al. (2020). Discipline and the special education student. Educational Psychologist.

Henderson, C. (2020). Perfect adherence or material deviation?: The Eleventh Circuit's bright IDEA in resolving Individualized Education Plan implementation cases. Mercer Law Review, 71(3), 855-868.

Holdheide, L. R., Osher, D. D., Cirks, V. L., & Chagnon, E. (2024). Developing a set of standardized core principles and methods across multiple training and technical

assistance centers. Evaluation & the Health Professions, 47(2), 420–436.

Honig v. Doe, 484 U.S. 305 (1988).

Individuals with Disabilities Education Act, 20 U.S.C. § 1400 et seq. (2004).

Iron County School District. (n.d.). Policy 616: Grievance procedure.

Losen, D. J., & Martinez, P. (2020). Lost opportunities: The disparate impact of school discipline. The Center for Civil Rights Remedies at the Civil Rights Project.

ObserverTab. (2026). Forensic/program review and investigative audit proposal: UT/SUU SUCCESS Academy.

Perez v. Sturgis Public Schools, 598 U.S. 142 (2023).

Prince, A. M. T., et al. (2018). Legal requirements for IEP development. Teaching Exceptional Children.

U.S. Department of Education. (2024). Building and sustaining inclusive educational practices. Office of Special Education and Rehabilitative Services.

Utah Admin. Code R277-114. Oversight, accountability, and compliance.

Utah Admin. Code R277-215. UPPAC, disciplinary rebuttable presumptions.

Utah Admin. Code R277-217. Utah educator standards.

Utah Admin. Code R277-750. Education of students with disabilities.

Utah State Board of Education. (2020). Audit report 20-02: A performance audit of special education categorical funding. USBE Internal Audit.

Utah State Board of Education. (2023). Special education rules (SER).

Utah State Board of Education. (2023). Utah program improvement planning system (UPIPS) monitoring report: Success Academy.

Utah State Board of Education. (2024). Special education funding manual.

Warden, D. (2019). Fifth indifference. Texas A&M Law Review, 7(1), 1-12.

Yell, M. L., & Bateman, D. F. (2017). Endrew F. v. Douglas County School District (2017): FAPE and the Supreme Court. Teaching Exceptional Children, 50(1), 7–15.

Zirkel, P. A. (2024a). Rethinking special education dispute resolution at IDEA's 50th anniversary. ERIC.

Zirkel, P. A. (2024b). The legal meaning of FAPE: An update for the 2020s. Perry A. Zirkel Online.

Zirkel, P. A. (2025). Procedural FAPE update: Judicial outcomes and frequency.

Appendices

Appendix A: Programmatic Integrity & State Compliance (USBE Records)

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
20260429.BD.SUCCESS Academy.Forensic Document Request.pdf	`[REDACTED]`	April 29, 2026	Outlines the specific forensic scope and exact digital records required to conduct the programmatic and fiscal audit.
APAsUseOfStateSpecialEducationFunds2002.pdf	USBE Internal Audit Dept	November 5, 2020	Establishes the state auditing precedent regarding IDEA funding compliance, lack of documentation, and the supplanting of special education funds.
Fiscal Compliance Funding Manual.pdf	USBE Special Education Services	March 2024	Provides the regulatory criteria and allowable use mandates for IDEA-B and state special education funds.
Fiscal Questions and Answers Private Schools.pdf	U.S. Department of Education (OSEP)	February 2022	Outlines federal guidance regarding special education obligations, equitable services, and state compliance requirements.
SES Rules June 2023	Utah State Board of Education	June 2023	Sets the legal baseline for special education compliance, IEP development, and disciplinary safeguards in

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
			Utah.
II_UPIPS monitoring report_20231108_Q2MxKj (1).pdf	USBE Special Education Services	November 8, 2023	The official state monitoring report outlining the organization's compliance status and areas requiring programmatic improvement.
II_USBE Notice of finding of noncompliance_Q2MxKj (1).pdf	USBE Special Education Services	November 8, 2023	Identifies specific procedural deficits in IEP documentation, evaluation procedures, and FAPE delivery.
II_USBE closeout letter of correction of noncompliance_Q2MxKj.pdf	USBE Special Education Services	May 28, 2024	Officially validates that the organization achieved 100% procedural correction of its previous USBE noncompliance findings.
II - PIP validation records_Q2MxKj.pdf	USBE Special Education Services	SY 2023-2026	Provides the state's Annual Performance Determination data demonstrating the gap between paper compliance and operational outcomes.
II_100% compliance validation data_m9gbaB	USBE UPIPS System	SY 2024-2025	Documents the system screenshot validating 100% paper compliance on postsecondary transition plans for state

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
			reporting.
II_PIP verification timeline_m9gbaB.docx	`[REDACTED]`	SY 2023-2024	Validates the timeline for the LEA's programmatic corrections and state compliance standing following the 2023 audit.

Appendix B: Special Education Student Files & Service Implementation

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
II_2023 student file sample_[redacted]_IEP file_20231107_Q2MxKj.pdf	`[REDACTED]`	November 7, 2023	Original 2023 IEP sample audited for USBE compliance regarding transition plans and FAPE delivery for `[REDACTED STUDENT]`.
II_2023 student file sample_[redacted]_IEP file_20240823_Q2MxKj.pdf	`[REDACTED]`	Oct 2023 - Aug 2024	Documents a student's eligibility determination and change of placement exiting them from special education services for `[REDACTED STUDENT]`.
II_2023 student file sample_[redacted]_IEP file_20240125_Q2MxKj.pdf	`[REDACTED]`	January 25, 2024	Contains prior written notices and eligibility determinations for speech/language impairment services for `[REDACTED STUDENT]`.
II_2023 student file sample_[redacted]_IEP file_20240515_Q2MxKj.pdf	`[REDACTED]`	January - May 2024	Evaluates eligibility and Specially Designed Instruction goals relating to a Specific Learning Disability in basic reading for `[REDACTED STUDENT]`.
II_2023 student file sample_[redacted]_IEP	`[REDACTED]`	April 16, 2024	Displays evaluation documentation using the

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
file_20240416_Q2MxKj.pdf			combination RtI/discrepancy method for a Specific Learning Disability for `[REDACTED STUDENT]`.
II_2026 student file sample_[redacted]_IEP file and supporting doc_20260226_vzDn66.pdf	`[REDACTED]` / ICSD	Dec 2025 - May 2026	Reveals operational delays in providing mandated counseling services due to system access barriers for external providers for `[REDACTED STUDENT]`.
II_2026 student file sample_[redacted]_Eligibility_20260330_vzDn66.pdf	`[REDACTED]`	May 5, 2026	Contains detailed adaptive behavior and multirater assessments used for a triennial eligibility determination for `[REDACTED STUDENT]`.
整理_2026 student file sample_[redacted]_IEP file and supporting doc_20250918_vzDn66.pdf	`[REDACTED]`	September 22, 2025	Documents the student's mandated IEP accommodations, transition goals, and behavioral support needs for `[REDACTED STUDENT]`.
II_2026 student file sample_[redacted]_IEP file and supporting doc_20251204_vzDn66.pdf	`[REDACTED]`	Dec 2025 - April 2026	Illustrates jurisdictional gridlock, system incompatibility, and evaluation delays caused by differing district methodologies.

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
Il_2026 student file sample_[redacted]_IEP file and supporting doc_20260219_vzDn66.pdf	`[REDACTED]`	Jan - Feb 2026	Includes the student's Behavior Intervention Plan (BIP) and evidence of its punitive or inconsistent implementation for `[REDACTED STUDENT]`.
Il_2026 student file sample_[redacted]_IEP file and supporting doc_20260115_vzDn66.pdf	`[REDACTED]`	January 22, 2026	Reflects updated IEP goals, progress monitoring, and transition planning for the current school year for `[REDACTED STUDENT]`.
Il_2026 student file sample_[redacted]_IEP file and supporting doc_20251212_vzDn66.pdf	`[REDACTED]`	December 12, 2025	Documents the denial and administrative confusion surrounding the delivery of mandated social/emotional counseling services for `[REDACTED STUDENT]`.
Il_Service Implementation Logs_vzDn66.pdf	`[REDACTED]`	SY 2025-2026	Provides raw, contemporaneous data tracking the actual delivery—or lack thereof—of specially designed instruction and related services to students.
Il_Specially Designed Instruction Artifacts_vzDn66.pdf	`[REDACTED]`	SY 2025-2026	Contains the specialized instructional materials and behavioral rubrics (e.g., DBT STEPS-A)

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
			used to implement SDI in the classroom.

Appendix C: Disciplinary Equity & Behavioral Data

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
[redacted]_III Disciplinary Action Logs_20260506_H6Ovwh.pdf	SUCCESS Academy Administration	SY 2025-2026	Official ODR log showing behavioral infractions and administrative responses for special education students.
[redacted]_III Disciplinary Action Logs_20260506_H6Ovwh.pdf	SUCCESS Academy Administration	SY 2025-2026	Additional ODR log demonstrating disciplinary responses utilized for student behavioral issues.
III_Discipline and Behavioral records_m9gbaB.docx	SUCCESS Academy SpEd Dept	SY 2025-2026	Highlights a data siloing issue where the Special Education department lacked access to administrative discipline logs.
Statement on School Discipline_20232024-20242025_H6Ovwh.pdf	SUCCESS Academy Administration (`[REDACTED]`)	May 8, 2026	Official administrative statement asserting zero instances of behavioral incidents or disciplinary data for IEP students.
Students with IEPs UTU Campus_III Disciplinary & Behavioral Data_2022-2026_i2ncjS.pdf	SUCCESS Academy Administration (`[REDACTED]`)	May 7, 2026	Official administrative communication claiming no behavioral data exists for students with IEPs at the UT Tech campus.

Appendix D: Fiscal Forensics, Personnel Distribution, & Vendor Accountability

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
`[REDACTED]`_LABOR DISTRIBUTION REPORT_24-25_i2ncjS.pdf	SUCCESS Academy Financial System (ALIO)	FY25 (07/01/2024 - 06/30/2025)	Provides financial evidence of payroll distribution to evaluate compliance with restricted IDEA funding rules.
`[REDACTED]`_LABOR DISTRIBUTION REPORT_26-26 YTD_i2ncjS.pdf	SUCCESS Academy Financial System (ALIO)	FY26 YTD (07/01/2025 - 06/30/2026)	Details year-to-date payroll distributions showing concurrent salary draws from IDEA-B and general classroom funds.
`[REDACTED FILE BLOCK]`_LABOR DISTRIBUTION EXTRAPOLATION_22-26	SUCCESS Academy Financial System (ALIO)	FY23 - FY26 (Multi-Year)	Documents the restricted state and federal funding sources used to pay core special education administrative lines.
FY23-FY26 State 12XX Expenditure Detail Registries	SUCCESS Academy Financial System	FY23 - FY26 Archive	Itemizes specific expenditures out of Program 12XX state special education funds to evaluate allowability thresholds.
FY23-FY26 State 12XX General Ledger Summary Sheets	SUCCESS Academy Financial System	FY23 - FY26 Archive	Shows general ledger details and multi-year transaction balances for state special education accounts.
FY23-FY26 Federal 75XX	SUCCESS	FY23 -	Shows overall federal

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
General Ledger Summary Sheets	Academy Financial System	FY26 Archive	IDEA-B account balances, revenues, and cross-system journal reclassification adjustments.
FY24-FY26 Federal 75XX Expenditure Line Breakdowns	SUCCESS Academy Financial System	FY24 - FY26 Archive	Itemizes federal IDEA-B expenditures under specific contracting subcategories, revealing unitemized procurement draws.
Explanation of UT SUCCESS Master Schedules_25-26_i2ncjS.pdf	SUCCESS Academy	SY 2025-2026	Clarifies schedule structures to verify staff compliance with assigned general education versus special education duties.
SUU Master Schedule_20252026_H6Ovwh.pdf	SUCCESS Academy (SUU Campus)	SY 2025-2026	Used to cross-reference SPED personnel assignments against their restricted IDEA-B funding codes.
UT SUCCESS 25-26 Finalized Master Student Schedule Combined Bundle	SUCCESS Academy (UT Tech Campus)	SY 2025-2026	Provides schedule details to trace service delivery and staff allocation for UT Tech graders.
V_25-26 signed SUCCESS contract_m9gbaB.pdf	`[REDACTED]` Consulting / SUCCESS Academy	July 16, 2025	Fully executed contract agreement defining the scope of third-party special education consulting services.

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
V_Contractor deliverables_m9gbaB.docx	`[REDACTED]` Consulting	SY 2025-2026	Contractor-provided log admitting to incomplete work deliverables due to administrative refusal of required training.
V_SUCCESS 25-26 contract_m9gbaB.docx	`[REDACTED]` Consulting / SUCCESS Academy	SY 2025-2026	Unsigned draft/template detailing the 2025-2026 consulting agreement expectations.
V_SUCCESS Job Description 25-26_m9gbaB.docx	SUCCESS Academy / `[REDACTED]` Consulting	SY 2025-2026	Outlines specific contracted `[REDACTED]` duties to establish the duplication of existing in-house staff roles.

Appendix E: Systemic Supervision, Grievances, & Administrative Directives

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
Compliance with IDEA and IEP Service Delivery Requirements (1)_6Gvavw.pdf	Iron County School District (Charter Authorizer)	2026	Administrative directive reinforcing the legal obligation to implement IEPs without unauthorized interference.
Disability Protections, Nondiscrimination Obligations, and Student Dignity Safeguards (1)_6Gvavw.pdf	Iron County School District (Charter Authorizer)	2026	Administrative directive defining student protections against discriminatory and disproportionate disciplinary responses.
Formal Grievance Summary Vault	SpEd Staff (`[REDACTED]`)	February 2026	Documents alleged administrative interference, resource restrictions, misuse of IDEA revenue fields, and alterations to behavioral intervention tracks.
IDEA Fiscal Compliance (1)_6Gvavw.pdf	Iron County School District (Charter Authorizer)	2026	Issues formal administrative directives to SUCCESS Academy regarding IDEA allowable use, allocability, and personnel duties.
Special Education Classroom Access, Staff Advocacy, and Student Safety Protections (1)_6Gvavw.pdf	Iron County School District (Charter Authorizer)	2026	ICSD administrative directive reinforcing staff access rights and protection against retaliation for IDEA

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
			advocacy.
System Supervision_Assurance Letters_2026_H6Ovwh.pdf	SUCCESS Academy Administration	March 27, 2026	Training log confirming staff receipt and review of ICSD administrative directives regarding IDEA compliance.
Systemic Supervision Training Log - All Faculty Meetings_23-26_i2ncjS.pdf	SUCCESS Academy Administration	SY 2023-2026	Documents the timeline of systemic supervision trainings provided to faculty regarding special education issues.
Systemic Supervision_ RTI_MTSS Rubric_2024_H6Ovwh.pdf	SUCCESS Academy Administration	SY 2023-2024	Outlines the internal rubric and expectations used for general education MTSS implementation.
Systemic Supervision_20232026_H6Ovwh.pdf	SUCCESS Academy Administration	SY 2023-2026	Contains meeting notes reflecting discussions on RtI, specialized instruction, and grading accommodations.
Systemic Supervison Training 3-20-26_i2ncjS.pdf	ICSD / SUCCESS Academy Administration	March 20, 2026	Compiles the five formal administrative directives issued by ICSD addressing IDEA fiscal compliance, staff advocacy, and fair investigations.
VI_Grievance Evidence Summary Vault (1 through 5 Combined Summary Archive)	SpEd Staff (`[REDACTED]`) / SUCCESS	November 2025 - February	Consolidates primary factual documentation and timeline records

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
	Academy Admin	2026	backing administrative complaints across all structural tiers.
VI_Grievance Time Line of Events_Q2MxKj (1).pdf	SpEd Staff (`[REDACTED]`)	April 2025 - February 2026	Provides a chronological narrative of the administrative actions, compliance breaches, and escalating staff conflict underlying the grievances.
VI_Staff Training Evidence Summary Sheets	SUCCESS Academy SpEd Department	August 2024 - March 2026	Sign-in sheets and materials proving that staff received required trainings on RtI, SDI, and Section 504 implementation.

Appendix F: Forensic Qualitative Research & Audit Interviews

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
Forensic Investigative Audit Interview Script - Dr. Bryce Day	GYST Compliance & Investigation LLC	May 14, 2026	Standardized script utilized by the lead investigator to ensure uniform questioning across all staff interviews.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an interview with an instructional staff member highlighting systemic tracking gaps and process limits over deploying IEP adjustments.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an interview verifying administrative choices surrounding database entries, split-coded salary framework parameters, and file registries.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an investigative interview analyzing cross-campus operational guidelines, building schedules, and personnel allocations.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript detailing explicit tracking gaps in related services, cross-campus database lockouts, and administrative data synchronization

Document Title / File Name	Source / Origin	Date	Forensic Relevance & Audit Function
			processes.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an interview isolating a lack of localized staff training regarding behavioral intervention plan implementation parameters.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an interview tracking un-itemized contractor fees, flat monthly retainer billing routines, and uncompleted deliverable logs.
20260514.`[REDACTED]`.Interview.privileged	Dr. Bryce Day / `[REDACTED]`	May 14, 2026	Transcript of an interview evaluating provider SESS logs, documentation gaps for counseling, and professional credentials across settings.