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o Further, we caution LEA that, as a best practice, the PLOP section of an IEP should be designed to address that which its name addresses—the student's present levels of academic and functional performance (8 VAC 20-81-110.G.1). While special education regulations mandate the consideration of parental concerns (8 VAC 20-81-110.F.1.b), nowhere do these regulations dictate the inclusion of summaries of IEP team discussion (in essence, "meeting minutes")—in the IEP document itself as part of Student's present levels of performance.

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We note that, in some cases, the inclusion of extensive discussion of informal "arrangements," "understandings," or "good practices" within the PLOP may prompt confusion between parents and school personnel responsible for IEP implementation. LEAs seeking to document IEP team discussions and detailing parental input may be better advised to develop separate IEP meeting minutes or maintain audio recordings of IEP meetings for this purpose.<sup>29</sup>