



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

GABRIEL F DEYO
DEPUTY COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

September 2018

Michael Ginalski, Superintendent
Members of the Board of Education
Corning City School District
165 Charles Street
Painted Post, NY 14870

Report Number: S9-18-17

Dear Mr. Ginalski and Members of the Board of Education:

We conducted an audit of 10 school districts throughout New York State.¹ The objective of our audit was to determine whether school districts are providing physical education classes consistent with the regulations of the Commissioner of the New York State Education Department (Commissioner). We included the Corning City School District (District) in this audit. Within the scope of this audit, we examined schedules, attendance and the physical education plan for the period July 1, 2016 through June 30, 2017. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This report of examination letter contains our findings and recommendations specific to the District. We discussed the findings and recommendations with District officials and considered their comments, which appear in Appendix A, in preparing this report. District officials generally agreed with our recommendations and indicated they planned to initiate corrective action. At the completion of our audit of the 10 school districts, we prepared a global report that summarizes the significant issues we identified at all of the school districts audited.

Summary of Findings

The District did not comply with the Commissioner's regulations² regarding physical education (PE) classes for students in grades K-5 (elementary school). The District's PE plan was not filed

¹ Baldwinsville Central School District, Binghamton City School District, Brockport Central School District, Camden Central School District, Corning City School District, East Ramapo Central School District, Kenmore-Town of Tonawanda Union Free School District, Plattsburgh City School District, South Colonie Central School District, South Huntington Union Free School District

² Chapter 11 of the New York Code of Rules and Regulations (NYCRR), Section 135.4

with the New York State Education Department (SED) as required, and it was vague and did not address all items required by the regulations, including providing students with the required number of PE classes and minutes per week.

While the District scheduled all students for PE and students generally attended classes, elementary school students (grades K-5) did not receive the required amount. The District is required to provide elementary school students with 120 PE minutes each week, but provided on average 70 PE minutes (50 minutes, or almost 42 percent, less than the minimum required). In addition, the District should have provided grades K-3 with five PE classes a week but provided two; and should have provided grades 4 and 5 with three PE classes a week but also provided two.

Background and Methodology

The District serves the Towns of Big Lags and Catlin in Chemung County, the Towns of Dix and Orange in Schuyler County, and the City of Corning and the Towns of Bradford, Campbell, Caton, Corning, Erwin, Hornby and Lindley in Steuben County. The District operates eight schools (six elementary schools, one middle school and one high school) with 4,976 students and 998 employees. District appropriations totaled \$104.7 million for the 2016-17 fiscal year, including approximately \$334,000 for physical education. The District has 23 certified PE teachers.

A nine-member Board of Education (Board) governs the District. The Board's primary function is to establish policy, evaluate the effectiveness of policy administration and evaluate the results of that policy. The Assistant Superintendents of Elementary Education and Secondary Education³ are responsible for the day-to-day operations of the PE program.

New York State Education Law⁴ generally directs that school districts should provide PE to elementary and secondary school students, under the direction of the Commissioner. As a result, the New York Codes, Rules and Regulations (NYCRR)⁵ require a PE plan to be prepared and filed with SED, indicate what should be in the plan and set the time requirements for students on a grade-by-grade basis.

The federal Centers for Disease Control and Prevention⁶ reviewed multiple studies and released a report⁷ indicating there is evidence that physical activity can improve academic achievement, including grades and standardized test scores. In 11 of 14 studies reviewed, increasing PE time improved students' academic achievement, while three studies found that it had no significant associations with academic achievement. Additionally, PE is important for a student's health and well-being, as childhood obesity continues to be a serious problem in the United States. The

³ With the assistance of a PE "convener" who assists in administration of the PE program, such as facilitating curriculum discussions and coordinating training

⁴ New York State Education Law Section 803

⁵ New York Codes, Rules and Regulations Section 135.4

⁶ A federal agency that conducts and supports health promotion, prevention and preparedness activities in the United States, with the goal of improving overall public health

⁷ "The association between school-based physical activity, including physical education, and academic performance" (Centers for Disease Control and Prevention, U.S. Department of Health and Human Services), 2010

prevalence of obesity has remained fairly stable, between 2003-2004 and 2011-2012, at 17 percent and affects 12.7 million children and adolescents.⁸

To complete our audit objective, we reviewed the PE plan, interviewed staff, reviewed student schedules, calculated student attendance and verified compliance with PE regulations. We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). More information on the standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Audit Results

Physical Education Plans – The Commissioner’s regulations state that the Board of Education is responsible for developing and implementing school district plans to provide PE experiences for students. Such plans should be kept on file in the school district office and shall be filed with the SED Division of Physical Education, Fitness, Health, Nutrition and Safety Services. In addition, the NYCRR indicates specific items that the PE plan must address, such as program plans, required instruction, attendance, personnel, facilities and administrative procedures.

The District has a PE plan available for the public to view; however, it was not filed with SED⁹ and was insufficient, as it did not provide students with the required number of PE opportunities and minutes each week. Positively, District officials require that all students be scheduled for PE, that student PE grades and notes be maintained each year and that teachers ensure students are attending PE classes. We confirmed students are scheduled for PE classes and that students generally attend the classes.

We reviewed secondary school student class records and schedules to determine whether PE classes are scheduled for students in accordance with District statements and master schedules and found no issues.

The two Assistant Superintendents and the PE convener were aware of the requirements prescribed by SED but during our audit we found they were not aware they needed to have a detailed PE plan. By not maintaining a comprehensive PE plan for guiding staff and monitoring the program, District officials risk not complying with regulations and not providing adequate PE for students. This could harm student academic performance and increase the potential for obesity.

Compliance With Physical Education Regulations – The Commissioner’s regulations set forth minimum standards for PE programs. This includes a minimum number of times and minutes per week that a student should receive PE (Figure 1). The regulations also allow adjustments for

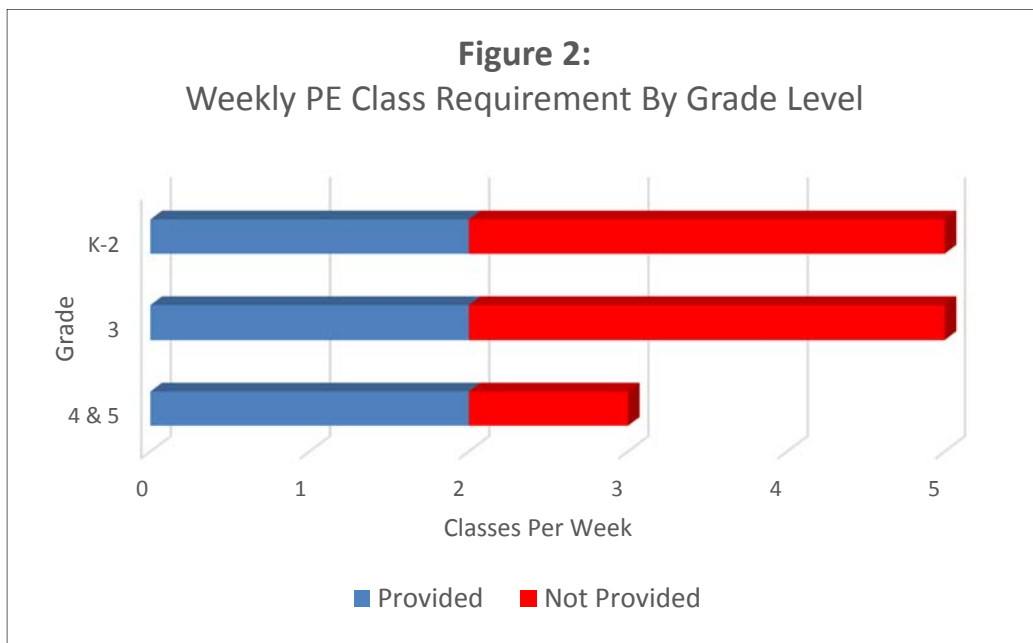
⁸ Ogden CL, Carroll MD, Fryar CD, Flegal KM. “Prevalence of obesity among adults and youth: United States, 2011–2014.” NCHS data brief no. 219 (National Center for Health Statistics), 2015.

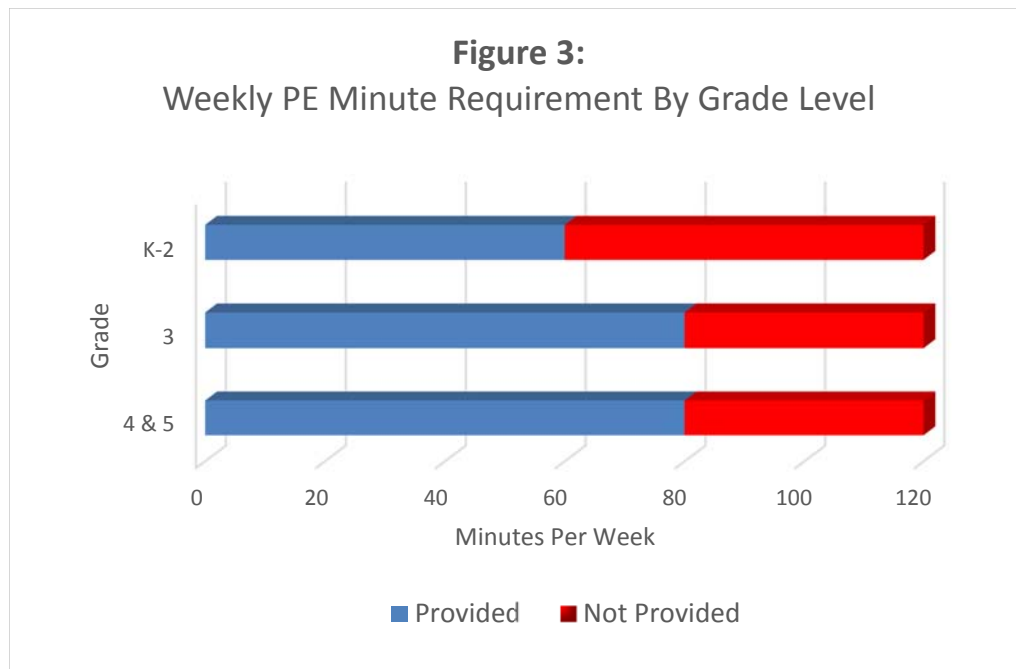
⁹ The plan was approved by the Board in 2015.

districts to tailor the PE program to their own needs. For example, fifth graders can be subject to elementary school or secondary school standards depending on which school they attend.

Figure 1: Regulation PE Requirements		
Grade	Total Minute Requirement	Times Per Week Requirement
K-3	120 Minutes	5
4-6	120 Minutes 5 th and 6 th graders have option to meet secondary school standards (grades 7-8).	3
7-8	Three times per week one semester, two times per week second semester or a comparable time if school is organized in another pattern. Should average 90 minutes per week.	
9-12	Three times per week one semester, two times per week second semester or a comparable time if school is organized in another pattern. Should average 90 minutes per week.	

For grades K-5, the students did not receive the required number of PE classes (Figure 2) or the minimum minutes required (Figure 3), as prescribed by SED:





The District provides elementary school students PE twice a week at all grade levels (K-5). However, students in grades K-2 received two 30-minute classes (60 minutes) per week rather than the required five classes totaling 120 minutes. Students in grade 3 received two 40-minute classes (80 minutes) per week, rather than the required five classes totaling 120 minutes. Students in grades 4 and 5 also received two 40-minute classes (80 minutes) per week, rather than the required three classes totaling 120 minutes. District officials explained that they lack the space to include more PE classes in their elementary schools.

The District provides students in grades 6-12 with the required amount of PE. Grades 6-8 receive PE three times a week for 41 minutes per class one week, and two times a week for 41 minutes per class the other week. Grades 9-12 follow the same pattern but receive 44-minute classes.

By not providing the required level of PE for elementary school students, the District is noncompliant with State regulations and risks negatively affecting its students' academic performance as well as contributing to childhood obesity.

Recommendations

The Board should:

1. Develop and adopt a comprehensive PE plan that meets the Commissioner's regulations and file it with SED, as required.
2. Ensure that all students in the District receive the required amount of PE.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

We thank the officials and staff of the Corning City School District for the courtesies and cooperation extended to our auditors during this audit.

Sincerely,

Gabriel F. Deyo
Deputy Comptroller

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following page.

The report number referenced in the District's response has been changed to S9-18-17.



CORNING-PAINTED POST
AREA SCHOOL DISTRICT
Students are the center of all we do.

Michael K. Ginalski
Superintendent of Schools

July 18, 2018

Ann Singer, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, NY 13901-4414

Dear Ms. Singer:

The Corning-Painted Post Area School District has received and reviewed the *Draft Report of Examination #S9-18-18* for the period of July 1, 2016 through June 30, 2017. Please accept this response on behalf of the District pursuant to your request dated July 2018.

The District is in agreement with the various findings. Like many districts, we face serious time and facility constraints at the elementary level. While the New York State Education Department has made significant changes to academic standards, assessment requirements and teacher evaluations, the daily PE requirement, which was established in 1982, has remained unchanged. This has provided us with quite a challenge at the elementary level due to personnel and facility challenges. However, the District will begin to take the steps necessary to bring the elementary physical education program into compliance with SED regulations. This will include the implementation of best practices as recommended by your office. We will clarify through the District's Corrective Action Plan, the actions that will be taken to meet the Commissioner's Regulations.

We would like to thank the examiners for the time they spent in the District and the professionalism they demonstrated throughout the audit process.

Sincerely,

Michael K. Ginalski
Superintendent of Schools

MKG/krd

cc: Michelle Caulfield,
Asst. Supt. for Secondary Education
Kerry Elsasser
Asst. Supt. for Elementary Education

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and staff to gain an understanding of the District's policies and procedures for PE.
- We obtained the District's PE plan and compared it to the NYCRR put forth by SED to determine whether the plan met the requirements of the regulations.
- We obtained a list of all District PE teachers and their certifications to determine whether they received certifications as physical education teachers.
- We obtained a list of all District students and selected a sample of 70 secondary school students (1.5 percent), using a random number generator, to determine whether they were scheduled for a PE class. If they were, we determined whether the schedule matched the PE plan, information shared by the District and the school's master schedule.
- We obtained the master schedules for each school that indicated the PE teacher, section ID,¹⁰ days of the week attended and number of students in the class. We then obtained a list of all students' attendance of PE classes and determined the attendance percentage per grade and school based on total students per class, total days of class and total absences.
- We compared the District's PE class scheduling practices to the NYCRR to determine whether they were in compliance with the required amount of classes per week and total minutes per week.

We conducted this performance audit in accordance with GAGAS. 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.

¹⁰ The ID assigned to a class that identifies the grade, teacher and period (for secondary school).