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April 5, 2013

Dr. John R. Williams, Superintendent
Members of the Board of Education
Amityville Union Free School District
150 Park Avenue
Amityville, NY 11701

Report Number: S9-12-31

Dear Dr. Williams and Members of the Board of Education:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

In accordance with these goals, we conducted an audit of eight school districts throughout New York State. The objective of our audit was to determine whether school districts have designed Credit Recovery Programs (CRPs) to meet the requirements of Section 100.5(d)8 of the New York State Commissioner of Education's Regulations (Regulations). We included the Amityville Union Free School District (District) in this audit. Within the scope of this audit, we examined the policies and procedures of the District and reviewed the CRP for the period July 1, 2011 to June 1, 2012.

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 in preparing this report. Although we provided District officials with an opportunity to respond to this report, they chose not to do so. At the completion of our audit of the eight school districts, we prepared a global report that summarizes the significant issues we identified at all the school districts audited.

Summary of Findings

District officials often did not instruct students in a manner that conformed to the regulations of the Commissioner of Education. In 19 of 30 instances examined, the teachers actively instructing students were not certified in the subject areas being taught. In addition, according to

information provided by District officials, the CRPs did not always meet New York State Learning Standards (Learning Standards).

District officials maintained adequate documentation and controls to demonstrate that the District met other CRP requirements. For example, the District documented each participating student's progress, and adopted formal procedures for establishing and approving CRPs. In addition, the District designed an adequate system of access controls for online study and the CRP was aligned with the Learning Standards. However, District officials do not maintain documentation to support the approval of the students' participation in the CRPs.

Background and Methodology

The Amityville Union Free School District, which is located in the Village of Amityville and in portions of North Amityville and East Massapequa in Suffolk County, enrolls about 2,800 students. The District has five schools in operation, one of which is a high school, and employs approximately 540 staff members. The District's operating expenditures totaled \$77.6 million in the 2011-12 school year. Major expenditures included administration and operations. These expenditures are funded primarily through State aid and property taxes.

The District is governed by a seven-member Board of Education (Board). The Board's primary function is to provide general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

Typically, a student who successfully passes a high school class and, if applicable, a Regents exam, is awarded credit for the course. If a student is unable to complete a course satisfactorily, then the student can earn the credit by alternative means, as listed in the Regulations. A make-up credit program may include, but is not limited to, repeating an entire course, taking the course again as part of a summer school program, receiving intensive instruction in the deficiency areas of the course, or pursuing digital learning (online study). The Regulations allow school district officials to provide such programs to students who were previously enrolled in a course, but who failed to demonstrate mastery of the course. To receive credit, the student must successfully complete a make-up credit program and demonstrate mastery of the subject by passing the Regents examination in the subject or completing some other assessment required for graduation.

Our audit focused specifically on students' participation in programs other than summer school or repeating the entire course to make up credit. Namely, we examined intensive instruction in deficiency areas and online study. These educational programs are referred to as CRPs.

The Regulations include the following requirements:

- Instruction by a Certified Teacher – The district must ensure that the students in CRPs receive equivalent, intensive instruction in the deficiency areas of the course under the direction of and/or supervised by a teacher certified in the subject area. An official of the New York State Education Department (Department) told us that a teaching assistant could be the teacher of record, if the teaching assistant is under the supervision of a

certified teacher. School districts using this approach should maintain documentation of the interactions between teaching assistants and the certified teachers overseeing the instruction.

- Alignment With the Learning Standards – The CRP must be aligned with the applicable Learning Standards for the subject.
- CRP Design and Student Participation Approval – A school-based panel (consisting of, at a minimum, the principal, a teacher in the subject area for which the student must make up credit, and a guidance director or other administrator) must approve the student’s participation in the CRP.

In the 2010-11 and 2011-12 school years, the District offered 44 and 71 CRP classes, respectively. According to the District, in order to qualify for the CRP, a student must have failed the course prior to enrollment, or have transferred to the District.

The District allowed students to take part in the following credit recovery courses: English 9, Global Studies 9, Spanish 1, Criminal Justice, English 11, English 12, English 9 Support, Environmental Science, Investigations in Math, Physical Education, Weather, Algebra, Health, Living Environment, and U.S. History.

To complete our objective, we interviewed District officials, and reviewed policies, procedures, student information, the CRP course list and the online learning program. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix A of this report.

Audit Results

District officials often did not instruct students in a manner that conformed to the Regulations. In 19 of 30 CRP classes we examined, the teachers actively instructing students were not certified in the subject areas being taught. In addition, according to information provided by District officials, Amityville’s CRPs did not always meet the Learning Standards.

District officials maintained adequate documentation and controls to demonstrate that the District met other CRP requirements. For example, the District documented each participating student’s progress, and designed an adequate system of access controls for online study. However, the District has not adopted formal procedures for establishing and approving CRPs and therefore does not maintain documentation to support the approval of the students’ participation in the CRPs.

Instruction by a Certified Teacher – The District has not always ensured the students have received equivalent, intensive instruction in the deficiency areas under the direction of and/or supervised by a certified teacher in the subject area.

The District offered CRP through online learning programs¹ and traditional classroom instruction for students enrolled in a CRP. For the online CRPs the District used teachers certified in science to oversee and educate the students for a variety of other subject areas. For the traditional classroom CRPs the District assigned a certified teacher in both subject areas covered. We judgmentally tested the records of 30 classes of CRPs and found that, for 19 of 30 classes, the teachers were not certified in the subject areas. All 19 instances were for online CRPs. In these 19 instances, if the students needed help in the subject-specific areas, they would seek assistance from a teacher certified in that subject area. However, we did not see any documentation of these interactions between students and certified teachers. The District decided to discontinue the online CRPs to ensure compliance with the Regulations.

Alignment With the Learning Standards – According to District officials, the online CRPs were not aligned with the Learning Standards and therefore were discontinued in February 2012. District officials stated that the traditional classroom CRP was aligned with the Learning Standards because the teachers in the traditional CRP created their own curriculum that was specifically designed to align with the Learning Standards.²

CRP Design and Student Participation Approval – The District has not approved students' participation in CRPs according to Regulations. The District does not have a panel (including the principal, a teacher, and the guidance director or other administrator) that decides the approval of each student's enrollment in the CRP. The District's process involves the guidance counselors reviewing students' schedules and determining what courses the students need for graduation. The guidance counselors then enroll applicable students in CRPs and notify the guidance director. The guidance office is the only party involved in the process, contrary to Regulations.

The District does not have documentation to support the approval of students' participation in CRPs, as the Regulations require. We reviewed records for 29 students and found two instances in which students were improperly enrolled in CRPs. These two students were enrolled in a CRP even though they did not fail the class prior to enrollment, as is required by the Regulations. District officials acknowledged that the students should have been enrolled in an alternative education program rather than a CRP. The remaining 27 students were properly enrolled in the online CRP.³

Documentation of Participation and Progress – Good practice dictates, and Department staff told us, that District officials should maintain documentation of a student's participation and learning progress to manage and evaluate the success of CRPs and demonstrate that students have achieved mastery of the learning outcomes of a subject. Further, the Regulations state that online learning programs should provide for documentation of satisfactory student achievement.

The District has maintained documentation to support the participation and learning progress of students in CRPs. For the online learning CRP, maintained within the online program, for each student are the lesson names, start date for lessons, due date for lessons, complete dates for

¹ The District discontinued online CRPs in February 2012.

² NYSED officials agreed with our conclusion in this area.

³ Another nine students did not fail the class prior to enrollment, but these students were transfer students who needed the class or were not offered the class in ninth-grade.

lessons, grades on the lessons, the work students did in the lessons, an overview of the lessons, and attendance reports showing durations of time spent on assignments. For the offline CRP we reviewed completed assignments, attendance records, books used, and students' grades.

Online Access Controls – School districts should have access controls in place over online CRPs to ensure the individual working on the computer is the student approved to participate in the CRP. We found the District's designed system controls are adequate for qualifying students before enrollment and mitigating the risk of cheating.

Once the student is granted access to the course, they are allowed to do class work in or out of school. However, quizzes and tests must be taken in the classroom to mitigate the risk of cheating. The District also used a remote desktop program allowing teacher to view the computer screens of the students to ensure that students were not looking up answers.

Recommendations

1. The District should ensure that teachers certified in the subject areas direct or supervise the equivalent, intensive instruction received by students in the CRPs.
2. The District should ensure that all CRPs are aligned with the applicable Learning Standards for the subject, as required by the Regulations
3. The District should ensure that students are approved to participate in CRPs according to Regulations, and maintain documentation of the approval process.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c) of the 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 Clerk's office.

Our office is available to assist you upon request. If you have any further questions, please contact Ann Singer, Chief of Regional and Statewide Projects, at (607) 721-8306.

Sincerely,

Steven J. Hancox, Deputy Comptroller
Office of the State Comptroller
Division of Local Government
and School Accountability

APPENDIX A

AUDIT METHODOLOGY AND STANDARDS

We interviewed teachers and guidance counselors to identify and review any documentation that was kept on the CRPs. We interviewed the teachers who taught the credit recovery course and examined their Teacher Certifications, student attendance records, and other documents. We also reviewed quizzes given and the results to determine whether the program was addressing student needs and whether the students were receiving equivalent, intensive instruction under the direction of a certified teacher. Using a non-biased judgmental sampling method, we tested a sample of 30 instances of credit recovery to determine the level of documentation maintained and compliance with regulations. We also reviewed documentation that the District maintained to support student learning progress and participation.

We conducted this performance audit in accordance with generally accepted government auditing standards (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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.