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September 2018

Matthew McDonald, Superintendent  
Members of the Board of Education  
Baldwinsville Central School District  
29 East Oneida Street  
Baldwinsville, NY 13027

Report Number: S9-18-16

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

We conducted an audit of 10 school districts throughout New York State.<sup>1</sup> 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 Baldwinsville Central 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.

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<sup>1</sup> 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

## Summary of Findings

The District did not comply with the physical education (PE) requirements of the New York State Education Department's (SED) Commissioner<sup>2</sup> regarding PE classes for students in grades K-5 (elementary school). The District's PE plan was filed SED as required but was out of date and did not address or correctly address all items required by the State's regulations.

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, 50 PE minutes (58 percent less than the minimum required). In addition, the District should have provided grades K-3 with five PE classes a week but provided, on average, 1.25; and should have provided grades 4 and 5 with three PE classes a week but also provided, on average, 1.25.

## Background and Methodology

The District serves the Towns of Clay, Lysander and Van Buren in Onondaga County. It operates eight schools (five elementary schools, two middle school and one high school) with 5,661 students and 899 employees. District appropriations totaled \$103.6 million for the 2016-17 fiscal year, including approximately \$1.1 million for PE. The District has 21 certified PE teachers.

A nine-member Board of Education (Board) governs the District. The Board's primary responsibilities are the superintendence, management and control of the educational affairs of the district. The Director of Athletics, Physical Education and Health (Director) is responsible for the day-to-day operations of the PE program.

New York State Education Law<sup>3</sup> 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)<sup>4</sup> 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 Prevention<sup>5</sup> reviewed multiple studies and released a report<sup>6</sup> 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

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

<sup>3</sup> New York State Education Law Section 803

<sup>4</sup> New York Codes, Rules and Regulations Section 135.4

<sup>5</sup> 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

<sup>6</sup> "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.<sup>7</sup>

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 Board-approved PE plan on file with SED, however, this plan is from 2007 and the District did not maintain a copy of the plan in their offices. We reviewed a copy of the PE plan provided by SED and found that although the plan would provide students with the required number of physical education opportunities and minutes each week, the District was not following the plan and, therefore, these requirements were not met. 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, the PE plan and master schedules. We found that schedules did not match the PE plan for all students due to the PE plan no longer matching current practices.

The Director told us he was aware of the PE requirements prescribed by SED; however, during our audit we found he was unaware of the need to have a Board-approved PE plan on file with SED. 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

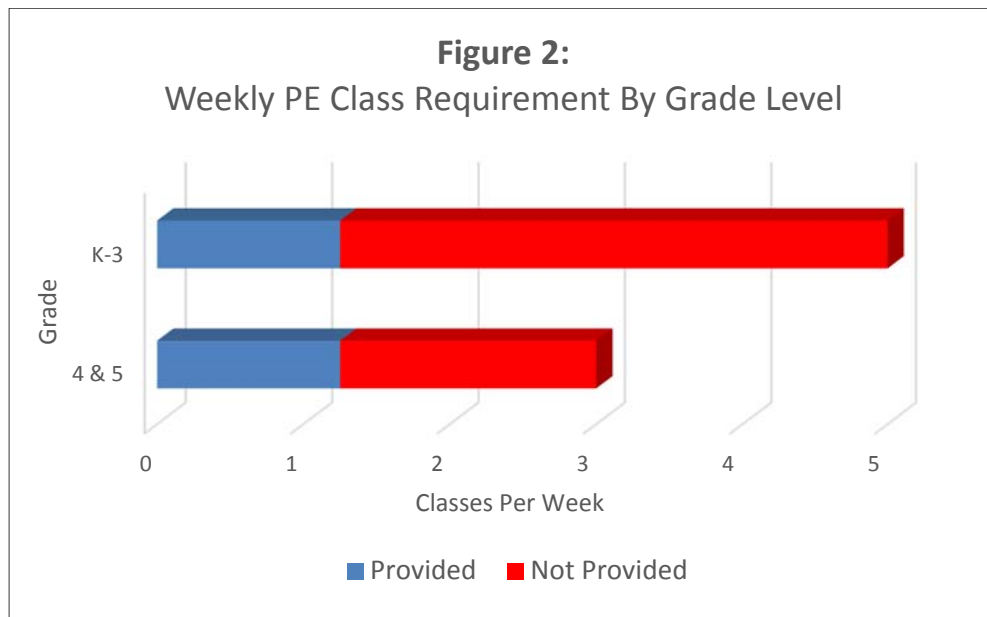
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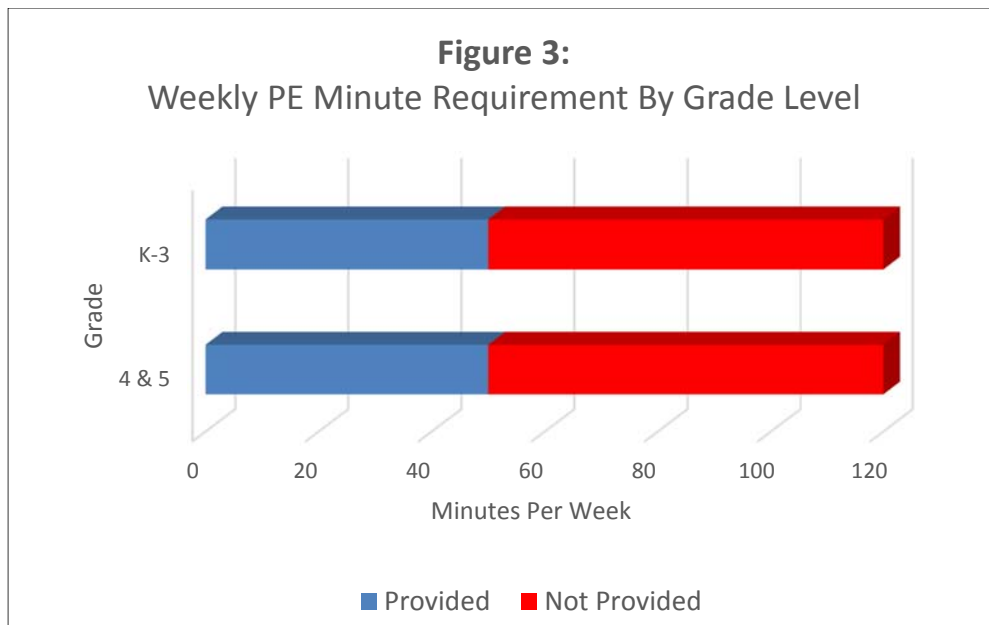
<sup>7</sup> Ogden CL, Carroll MD, Fryar CD, Flegal KM. “Prevalence of obesity among adults and youth: United States, 2011–2014.” NCHS data brief no. 219 (National Center for Health Statistics), 2015

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.

<b>Figure 1: Regulation PE Requirements</b>		
<b>Grade</b>	<b>Total Minute Requirement</b>	<b>Times Per Week Requirement</b>
K-3	120 Minutes	5
4-6	120 Minutes 5 <sup>th</sup> and 6 <sup>th</sup> 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 once every four school days at all grade levels (K-5). Students in grades K-3 received PE once every four school days 40-minute classes (50 minutes average) per week rather than the required five classes totaling 120 minutes. Students in grades 4-5 also received PE once every four school days 40-minute classes (50 minutes average), rather than the required three classes totaling 120 minutes. District officials explained that the District had time constraints and limited PE staff prevented more PE classes in their elementary schools.

The District provides students in grades 6-12 are provided with the required amount of PE. Grades 6-7 receive PE three times a week for 43 minutes per class one week and two times a week for 43 minutes per class the other week. Grades 8-12 follow the same pattern, receiving 40-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. Update 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 Baldwinsville Central 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.

July 13, 2018

Ms. Ann C. Singer, Chief Examiner  
Statewide Audit  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Dear Ms. Singer,

On behalf of the Baldwinsville Central School District, I hereby acknowledge receipt of the Baldwinsville Central School District Physical Education (PE) Requirements Audit (Report Number S9-18-16) – in draft form for the period of July 1, 2016 through June 30, 2017. This letter shall serve as our official response and our corrective action plan.

We have thoroughly reviewed the draft report and the District is committed to ensuring that we are compliant with the New York State Education Department Commissioner’s Physical Education Regulations.

Recommendation 1: The Board should update and adopt a comprehensive PE plan that meets the Commissioner’s regulations and file it with SED, as required.

District Response / Correction Action: The District has created a comprehensive PE Plan that meets the Commissioner’s regulations. The plan can be accessed on the District’s website using the following address: [http://www.bville.org/tfiles/folder3446/Baldwinsville%20CSD%20Physical%20Education%20Plan\\_2018-19.pdf](http://www.bville.org/tfiles/folder3446/Baldwinsville%20CSD%20Physical%20Education%20Plan_2018-19.pdf). The Board adopted the comprehensive PE Plan at their Monday, July 9, 2018 Board of Education Meeting. The District filed the Baldwinsville CSD Comprehensive Physical Education Plan with the New York State Education Department on Tuesday, July 10, 2018. The District received confirmation of the submission on Wednesday July 11, 2018 at 9:35 am via email correspondence from an Associate in Instructional Services – Physical Education in the Office of Curriculum and Instruction.

Recommendation 2: The Board should ensure that all students in the District receive the required amount of PE.

District Response / Correction Action: The District has created a comprehensive PE Plan that meets the Commissioner’s regulations. The plan addresses compliance with the minute requirements as established by the regulations (120 minutes per week in grades K-5) of which the students examined in the audit period did not meet. The Board adopted plan provides for documented attendance during periods of physical education instruction (40 minutes per 4-day cycle) and Wellness Activity (30 minutes daily) under the direction of the building’s physical education teacher. The resulting minute calculation for the periods of attendance for each student (on average) is 200 minutes per week. This calculation surpasses SED’s minimum requirements of 120 minutes for grades K-5. Our comprehensive plan maintains the requirements for grades 6-12 since the audit demonstrated District compliance in our middle and secondary schools for the audit period.

The Baldwinsville Central School District would like to thank the audit team for their review of our Physical Education Plan. The audit team members were professional and courteous to our district staff throughout the examination period. We will continue to self-monitor our compliance with physical education requirements and ensure our comprehensive plan is regularly updated, adopted by the Board, and filed with the New York State Education Department.

Sincerely,

Matthew J. McDonald  
Superintendent of Schools



## 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 regulation.
- 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 75 secondary school students (1.4 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,<sup>8</sup> 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.

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<sup>8</sup> The ID assigned to a class that identifies the grade, teacher and period (for secondary school).