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September 2018

Jay Lebrun, Superintendent  
Members of the Board of Education  
Plattsburgh City School District  
49 Broad Street  
Plattsburgh, NY 12901

Report Number: S9-18-11

Dear Mr. Lebrun 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 Plattsburgh 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.

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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 Commissioner's regulations<sup>2</sup> regarding the New York State Education Department's (SED) physical education (PE) classes for students in grades K-5. The District's PE plan 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. In addition, the PE plan was not filed with SED as required.

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 80 PE minutes (40 minutes, or 33 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 City of Plattsburgh in Clinton County. It operates five schools (three elementary schools, one middle school and one high school) with 1,932 students and 345 employees. District appropriations totaled \$41.7 million for the 2016-17 fiscal year, including approximately \$347,000 in appropriations for PE. The District has nine certified PE teachers.

A nine-member Board of Education (Board) governs the District. The Board is responsible for the District's finances, facility planning, instructional curriculum, school community and student achievement. The Athletic 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, 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 should 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 last Board-approved in 2006, was not filed with SED and was insufficient, as it did not provide students with the required number of physical education opportunities and minutes each week. 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 no issues with the exception of the PE plan which did not detail the number of PE classes and the minutes per class.

The Athletic Director told us he was aware of the PE requirements prescribed by SED, but during our audit we found that he was not aware the District needed a detailed physical education plan. By not maintaining a fully compliant PE plan for guiding staff and for monitoring the program, District officials risk not complying with regulations and providing inadequate 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

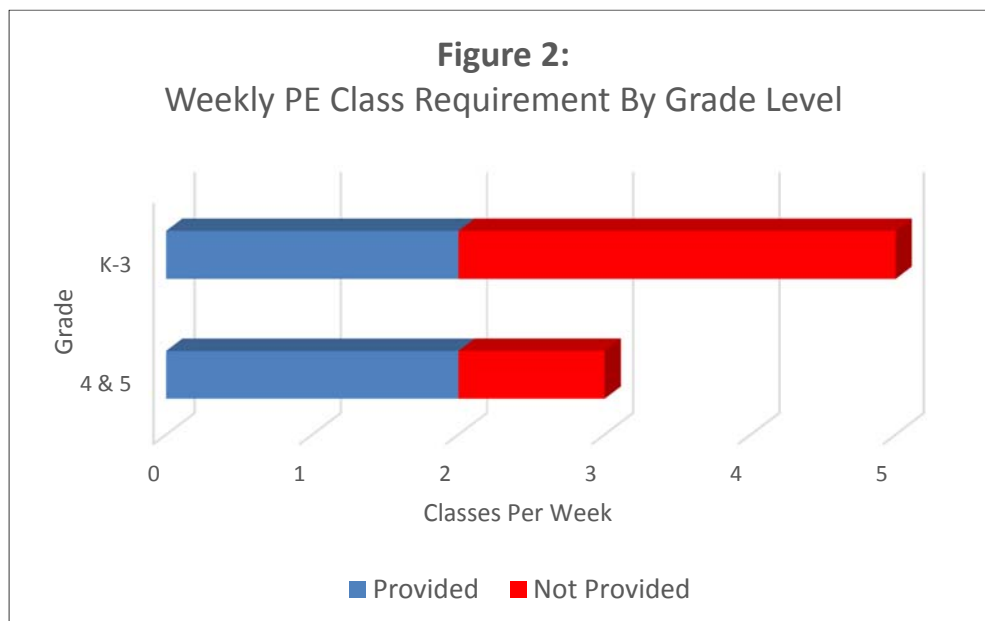
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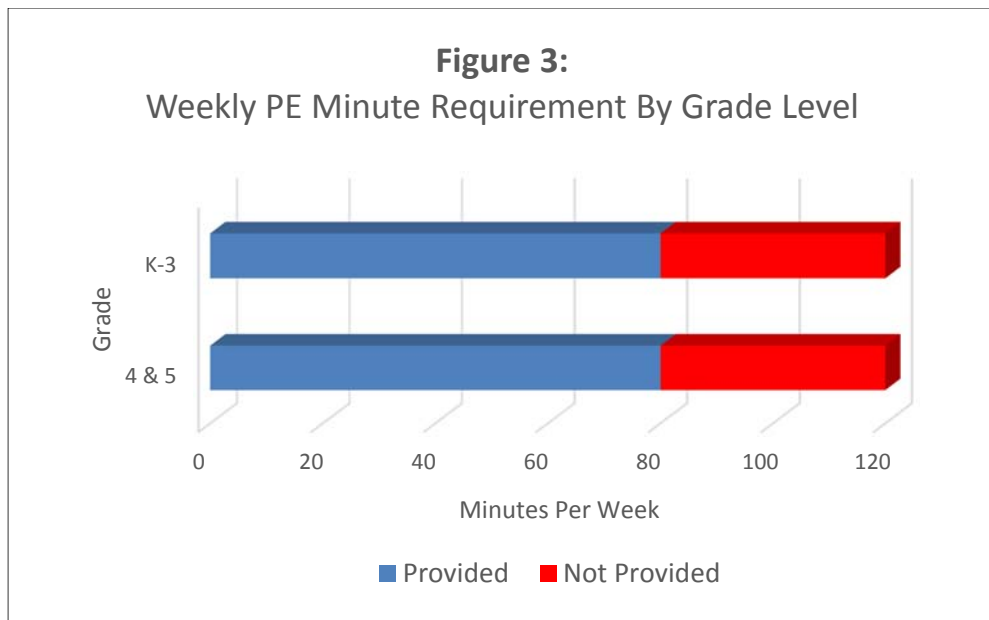
<sup>7</sup> Ogden CL, Carroll MD, Fryar CD, Flegal KM. “Prevalence of obesity among adults and youth: United States, 2011–2014.” NCHS data brief no. 219 (National Center for Health Statistics), 2015.

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.	

While District officials told us that they use daily interactive PE videos to meet the elementary level PE requirements, these video viewings are not logged or tracked for attendance; therefore, we cannot verify that the elementary students were receiving daily PE. Without these videos, the elementary school students would not be meeting the either the required number of PE classes (Figure 2) or the minimum minutes required (Figure 3), as prescribed by SED. The charts below do not include the interactive videos in fulfillment of the PE regulations.





The District provides elementary school students PE twice a week at all grade levels (K-5). However, students in grades K-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 also provide a daily moving program to the elementary students using interactive videos three times a day, for a total of 15 minutes per day, to meet the elementary level PE requirements. However, participation in this program is not logged with the attendance system and, as a result, we could not determine whether the program was actually in use.

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 (123 minutes) and two times a week for 41 minutes per class the other week (82 minutes), averaging 102.5 minutes per week. Grades 9-12 follow the same pattern but receive 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 of Education should:

1. Develop and adopt a comprehensive PE plan that meets the Commissioner's regulations and file the plan 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 Plattsburgh 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 the audit can be found on the following pages.



# PLATTSBURGH CITY SCHOOL DISTRICT

Jay Lebrun

Superintendent of Schools

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August 1, 2018

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

Ms. Singer,

On behalf of Superintendent Jay Lebrun, this is the response and corrective action plan for the Plattsburgh City School District regarding the physical education audit. The audit report for our district recommended the following:

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

The Plattsburgh City School District's response to item #1:

The required number of physical education opportunities and minutes each week will be documented within the PE plan for all grade levels to follow the Commissioner's regulations. Once these changes are made, the updated PE plan will be submitted to the Plattsburgh City School District Board of Education for approval, and subsequently filed with the SED Division of Physical Education, Fitness, Health, Nutrition and Safety Services. The anticipated date of submittal will be September 2018.

The Plattsburgh City School District's response to item #2:

The Superintendent, Jay Lebrun, and Assistant Superintendent for Curriculum and Instruction, Carrie Zales, met with elementary building principals that are responsible for all K-5 students in the district. These students will continue to meet twice a week with their physical education instructor for a total of 65-80 minutes (depending on the elementary building and grade level).

In grades K-3, classroom teachers will supplement the remaining 40-55 minutes in the classroom using a menu of activities provided by the building's respective physical education instructor. These activities will be done on the days that regular physical education classes do not meet (with the option of meeting every day, if desired). Classroom teachers will keep an attendance log that will provide the date of the activity, the number of minutes that students participated, and the movement exercise.

#### MISSION

*Our mission is to educate each student of the Plattsburgh City School District by creating challenging, supportive, and interactive learning that advances intellectual, physical, social, and cultural development.*



In grades 4-5 (all of which meet for 80 minutes in PE class), classroom teachers will supplement the remaining 40 minutes in the classroom using a menu of activities provided by the building's respective physical education instructor. These activities will be done on at least one of the days that regular physical education classes do not meet (with the option of meeting every day, if desired). Classroom teachers will keep an attendance log that will provide the date of the activity, the number of minutes that students participated, and the movement exercise.

Sincerely,

James Manchester  
Plattsburgh High School  
Athletic Director

**MISSION**

*Our mission is to educate each student of the Plattsburgh City School District by creating challenging, supportive, and interactive learning that advances intellectual, physical, social, and cultural development.*

## 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 (3.6 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)