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April 5, 2013

Mr. Jonathan Buhner, Superintendent
Members of the Board of Education
South Colonie Central School District
6 Lorelee Drive
Albany, NY 12205

Report Number: S9-12-24

Dear Mr. Buhner 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 South Colonie Central School District (District) in this audit. Within the scope of this audit, we examined the policies and procedures of the District and reviewed the Credit Recovery Program (CRP) for the period July 1, 2011, to March 31, 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, which appear in Appendix A, in preparing this report. District officials agreed with our findings and plan to initiate corrective action. 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 of the school districts audited.

Summary of Findings

The District has generally designed the CRP in accordance with Regulations and has ensured that students have made satisfactory progress in the previously failed subject areas. However, improvement opportunities are available over the approval of participation in CRPs. In all 10 instances examined, the teachers actively instructing students were certified in the subject areas and the CRPs met the New York State Learning Standards (Learning Standards). District

officials maintained adequate documentation of each participating student's progress in CRP courses. However, the District does not maintain documentation to support the approval of the each student's participation in the CRP.

Background and Methodology

The South Colonie Central School District is located in the Town of Colonie, in Albany County, and has about 5,100 students. The District has eight schools in operation, one of which is a high school, and employs approximately 1,000 staff. The District's operating expenditures totaled \$91.2 million in the 2011-12 school year. Major costs included administration and operational costs. These costs are funded primarily through real property taxes and State aid.

The District is governed by a nine-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 successfully passes a high school class and, if applicable, a Regents exam, and 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 failed to demonstrate mastery of the intended course outcomes. 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 by 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 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 in the New York State Department of Education (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 such 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 2011-12 school year, the District had 10 students participate in CRP classes. These 10 students did not pass a particular class during the 2010-11 school year and also were not successful during summer school. Thus, in August 2011, the District created a program to address these students’ needs. The District created two separate credit recovery classes, taught by two different teachers. The students attend the class every other day with a certified teacher.

To complete our objective, we interviewed District officials, and reviewed policies, procedures, student information, the CRP course list, and the 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 B of this report.

Audit Results

The District has generally designed the CRP in accordance with Regulations and has ensured that students have made satisfactory progress in the previously failed subject areas. However, improvements opportunities are available over the approval of participation in CRPs. In all 10 instances examined, the teachers actively instructing students were certified in the subject areas and the CRPs met the Learning Standards. District officials maintained adequate documentation of each participating student’s progress in CRP. However, the District does not maintain documentation to support the approval of each student’s participation in the CRP.

Instruction by a Certified Teacher – The District is ensuring that 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.

We found both teachers directly supervising the CRP classes were teachers certified in the subject area. In addition, documentation existed to support each student’s participation and progress in the program. For all 10 students, we reviewed the master class schedule and the individual students’ schedules, and found that the CRP teachers were the teachers of record. Both teachers maintained grade books and attendance records that supported each student’s participation and progress in the program.

Alignment With the Learning Standards – The CRP courses were aligned with the Learning Standards. According to District officials, the CRP courses cover the same material as the standard class, with the exception of standardized testing review and laboratory work, and are overseen by teachers certified in the subject area. The certified teachers are responsible for making sure the Learning Standards are covered in the class.

CRP Design and Student Participation Approval – The District has not adopted formal guidelines for establishing and approving CRPs to help in the administration of CRPs. The CRP was created to address the needs of 10 students who had failed a class during the school year, and then failed it again in summer school. The District had meetings with teachers, guidance

counselors, and administrative staff, and these meetings led to the decision to create a CRP. District officials stated that the high school principal, guidance counselors and District administration had multiple meetings to determine the most effective learning path for these students and eventually created the CRP classes.

However, other than email correspondence, the District does not have documentation to support the approval of these students' participation in the CRPs, as the Regulations require. We tested the records for the 10 students who participated in an online CRP in 2011-12 and found no formal documentation of the approval of students' participation.

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. This includes a class list of students currently participating in the credit recovery courses, taught by two separate teachers. The teachers maintain attendance records and records of the students' participation, behavior, quality of work, and grades on tests and quizzes. Interim reports are also kept and mailed home to parents. The District also maintains complete course listings that indicate which courses are CRP courses with the letters "CR" next to the course name.

Recommendation

1. The District should maintain documentation regarding the approval of students' participation in CRPs.

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

RESPONSE FROM DISTRICT OFFICIALS

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

September 24, 2012

Ms. Ann Singer
Division of Local Government and School Accountability
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

RE: Response to Audit Report #S9-12-24

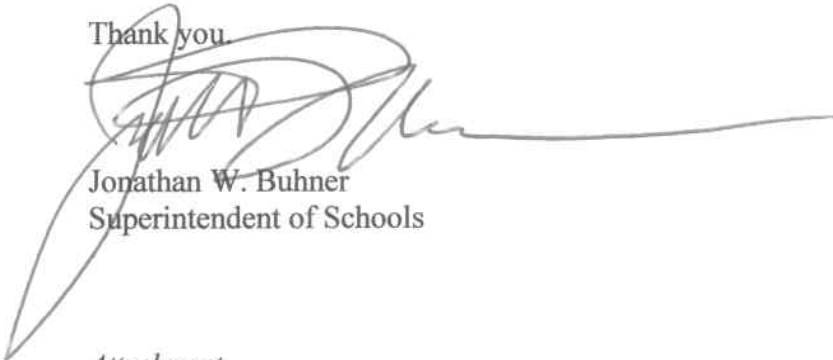
Dear Ms. Singer:

First, the South Colonie Central School District would like to thank you and the staff members of the Comptroller's Office for reviewing our Credit Recovery Program. As you know from our report, we work very hard at maintaining a high graduation rate while still demanding instructional integrity and academic rigor.

We agree with the audit findings and recommendations. Specifically, in the first paragraph on Page No. 2 of the report, it indicates that "the District does not maintain documentation to support the approval of the Credit Recovery Program (CRP) for each student."

We are in the process of developing documentation which will record the attendance of school professionals discussing student needs, as well as a record of the actual plan for credit recovery. We believe this will address the Credit Recovery Program design and student participation requirement.

Thank you



Jonathan W. Buhner
Superintendent of Schools

Attachment

Copy: South Colonie Board of Education
Joyce Gay, Clerk of the District
Timothy Backus, Assistant Superintendent for Instruction
David Wetzel, Principal, Colonie Central High School

CORRECTIVE ACTION PLAN

**CREDIT RECOVERY PROGRAM AUDIT
REPORT NO. S9-12-24**

Audit Recommendations:

“The District does not maintain documentation to support the approval of the CRP (Credit Recovery Program) for each student.”

Implementation Plan of Action:


The District is developing and implementing documentation which will record the attendance of required school professionals who are discussing student needs. Additionally, the document will create an official record of the plan for credit recovery for each individual student.

Implementation Date:

The South Colonie Central School District will implement this corrective action plan immediately. The developed protocol and supporting documentation will be utilized during the 2012-13 school year.

Person Responsible for Implementation:

Mr. David Wetzel, Principal, Colonie Central High School



David Wetzel, Principal
Colonie Central High School

9-24-12

Date

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

We reviewed the 2011-12 course curriculum guide that describes the original class course and what is covered in the course, interviewed teachers and a guidance counselor to identify and review any documentation that was kept on the CRP. We interviewed the teachers that taught the credit recovery course and reviewed their Teacher Certifications, the 2011-12 report cards of the students participating in the CRP, and teacher - student performance and participation report book. We also reviewed quizzes given and results to determine whether the program was addressing student needs and that the students were receiving equivalent, intensive instruction under the direction of a certified teacher. We tested the records of the 10 students 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.

GENERAL MUNICIPAL LAW – SECTION 35**FILING OF REPORT OF EXAMINATION AND NOTICE THEREOF****Section 35. Filing of report of examination and notice thereof.**

1. A report of such examination shall be made and shall be filed in the Office of the State Comptroller and in the office of the clerk of the municipal corporation, district, agency or activity, or with the secretary if there is no clerk. An additional copy thereof shall be filed with the chief fiscal officer, except that in the case of a school district, such additional copy shall be filed in the office of the chairman of the board of trustees, the president of the board of education or the sole trustee, as the case may be. When so filed, each such report and copy thereof shall be a public record open to inspection by any interested person.

2. (a) Within ten days after the filing of a report of examination performed by the Office of the State Comptroller, a report of an external audit performed by an independent public accountant or any management letter prepared in conjunction with such an external audit with the clerk of the municipal corporation, district, agency or activity, or with the secretary if there is no clerk, he shall give public notice thereof in substantially the following form: " Notice is hereby given that the fiscal affairs of (name of municipal corporation, district, agency or activity) for the period beginning on and ending on, have been examined by (the Office of the State Comptroller or an independent public accountant), and that the (report of examination performed by the Office of the State Comptroller or report of, or management letter prepared in conjunction with, the external audit by the independent public accountant) has been filed in my office where it is available as a public record for inspection by all interested persons. Pursuant to section thirty-five of the general municipal law, the governing board of (name of municipal corporation, district, agency or activity) may, in its discretion, prepare a written response to the (report of examination performed by the Office of the State Comptroller or the report of external audit or management letter by independent public accountant) and file any such response in my office as a public record for inspection by all interested persons not later than (last date on which response may be filed)."

(b) Except as otherwise provided for a common school district, the clerk or secretary if there is no clerk, shall cause such notice to be published at least once in the official newspaper, or if there be no official newspaper, in a newspaper having general circulation in the municipal corporation, district or area served by the agency or activity. If there be no newspaper having general circulation, the clerk or the secretary if there is no clerk, shall post such notice conspicuously in ten public places in the municipal corporation, district or area served. In a common school district which maintains a home school, the clerk shall post such notice on the front door of the schoolhouse. In a common school district which does not maintain a home school, the clerk shall post such notice conspicuously in at least five public places in the district.

(c) The clerk of every municipal corporation, district, agency and activity or the secretary if there is no clerk, shall file in his office proof of the publication or posting of notices pursuant to this section. The proof so filed shall be in such form as may be prescribed by the State Comptroller.

(d) In each school district subject to the jurisdiction of a district superintendent, under the provisions of Article forty-five of the Education Law, such district superintendent shall ascertain that the public notice required by this subdivision has been published or posted, as the case may be.

3. The clerk, or secretary if there is no clerk, shall present the report of examination to the governing body of the municipal corporation, district agency or activity for its consideration at the first meeting thereof held after the filing of the report with the clerk or secretary.

4. (a) The governing board or other board, officer or employee of the municipal corporation, district, agency or activity receiving a report of an external audit performed by an independent public accountant or a management letter prepared in conjunction with such an audit shall file in the office of the clerk of the municipal corporation, district, agency or activity, or with the secretary if there is no clerk, and shall furnish to the comptroller, a copy of the report or letter within ten days after receipt. If the report or letter is not received by the governing board, a copy shall be provided to the governing board within three days after receipt by any other board, officer or employee receiving the same.

(b) (1) Not later than ninety days after presentation to the governing board of a report of examination performed by the Office of the State Comptroller, or receipt by the governing board of any report of an external audit performed by an independent public accountant or any management letter in conjunction with such an audit, the governing board may, in its discretion, provide to the comptroller, and file in the office of the clerk, or with the secretary if there is no clerk, of the municipal corporation, district, agency or activity, a written response to the findings and recommendations, if any, in the report or letter. In the case of municipal corporations, districts, agencies or activities subject to examination by the commissioner of education, any written response shall also be provided to such commissioner.

(2) A written response prepared pursuant to subparagraph one of this paragraph shall be in such form as may be prescribed by the comptroller and shall include, with respect to each finding or recommendation, a statement of the corrective actions taken or proposed to be taken, or if corrective action is not taken or proposed, an explanation of the reasons therefor. Any such written response shall also include a statement on the status of corrective actions taken on findings or recommendations contained in any previous report of examination, or report of an external audit, or any management letter prepared in conjunction therewith, by an independent public accountant for which a written response was required. All officers and employees of the municipal corporation, district, agency or activity shall fully cooperate with the governing board in the preparation of the response by the governing board.

(c) The provisions of this subdivision shall not apply to any city having a population of one million or more.

NOTE: Proof of publication shall be filed in the office of the clerk or secretary of the municipality or district. You are not required to file a copy of proof of publication with the Office of the State Comptroller.

State of New York
Office of the State Comptroller
NOTICE

NOTICE IS HEREBY GIVEN THAT THE FISCAL AFFAIRS OF THE [] FOR THE PERIOD BEGINNING ON [] AND ENDING ON [] HAVE BEEN EXAMINED BY THE OFFICE OF THE STATE COMPTROLLER AND THAT THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER HAS BEEN FILED IN MY OFFICE WHERE IT IS AVAILABLE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS. PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE

MAY, IN ITS DISCRETION,

PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND FILE ANY SUCH RESPONSE IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED - 90 DAYS AFTER PRESENTATION OF REPORT TO BOARD).

(NAME) _____

(TITLE) _____

- 1 In order to be in compliance with General Municipal Law, §35, this notice must be published within 10 days of the filing of this report with the clerk or secretary.
- 2 If the board has made a decision to respond to the report prior to publication of this notice, the following sentence may be substituted for the last sentence of the above notice:

PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE (NAME OF GOVERNING BOARD) HAS AUTHORIZED THE PREPARATION OF A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND WILL FILE SUCH RESPONSE, WHEN COMPLETED, IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN (LAST DATE ON WHICH RESPONSE MAY BE FILED - 90 DAYS AFTER PRESENTATION OF REPORT TO BOARD).

FILL IN BELOW (1) OR (2) - whichever applies:

CERTIFICATION OF CLERK
TO BE FILED WITH PROOF OF PUBLICATION

(1) I CERTIFY that the _____ is the official
(Name of Newspaper)

newspaper of _____
(Name of Municipality, District, Agency or Activity)

Dated: _____ Signed: _____
(Clerk-Secretary)



(2) I CERTIFY that the _____ has
(Name of Municipality, District, Agency or Activity)

no official newspaper but that the _____
(Name of Newspaper)

is a newspaper having general circulation in such municipality, district, or area served by such
agency or activity.

Dated: _____ Signed: _____
(Clerk-Secretary)