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April 5, 2013

Dr. Kim Dyce Faucette, Superintendent
Members of the Board of Education
North Syracuse Central School District
Jerome F. Melvin Administrative Offices
5355 West Taft Road
North Syracuse, NY 13212

Report Number: S9-12-29

Dear Dr. Faucette 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 North Syracuse Central School District (District) in this audit. Within the scope of this audit, we examined the policies and procedures of the District and reviewed its CRP for the period July 1, 2011, to May 23, 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 generally disagreed with our report. We addressed the issues District officials raised in their response in Appendix B. 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 CRPs in accordance with Regulations and have ensured that students have made satisfactory progress in the previously failed subject areas. However, improvement opportunities are available over the approval of students' participation in CRPs and documentation of New York State Learning Standards (Learning Standards). In all 32 classes we 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 a CRP and adopted formal procedures for establishing CRPs. In addition, the District designed an adequate system of access controls for online study. However, District officials do not always maintain documentation to support the approval of the students' participation in the CRPs, or the CRPs' alignment with the Learning Standards.

Background and Methodology

The North Syracuse Central School District serves the villages of Mattydale, Cicero, and North Syracuse which are located in the Towns of Clay, Cicero, and Salina, all of which are within Onondaga County. The District has approximately 9,200 students. The District has 11 schools in operation, one of which is a high school, and employs approximately 1,400 staff. The District's operating expenditures totaled \$136.5 million in the 2011-12 school year. Major costs included administration and operations. These costs are funded primarily through State aid, property taxes, and grants.

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 2010-11 and 2011-12 school years, the District offered 275 and 267 CRP classes, respectively. The District high school offers CRPs through in school courses with an online component. According to District guidelines, in order to qualify for a CRP, a student “has to have earned an F”¹ in a prior attempt to pass the class. Similarly, seniors who have failed selected classes they need to graduate may participate in an eight-day CRP known as boot camp.

The District offered the following CRP courses online: Algebra, History (Global 1 and 2), English (9-12), U.S. History, Advanced Algebra, Geometry, Participation in Government, Foreign Language (Spanish), Economics, Earth Science, and Living Environments.

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 C of this report.

Audit Results

The District has generally designed the CRPs in accordance with Regulations and have ensured that students have made satisfactory progress in the previously failed subject areas. However, improvement opportunities are possible in documenting the approval of students’ participation in CRPs and CRPs’ alignment with the Learning Standards. In all 32 classes we 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 a CRP and adopted formal procedures for establishing CRPs. In addition, the District designed an adequate system of access controls for online study. However, District

¹ An “F” indicates a grade below 65.

officials do not always maintain documentation to support the approval of the students' participation in the CRPs, or the CRPs' alignment with the Learning Standards.

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.

The District offers an online learning program for students enrolled in a CRP. The District has assigned multiple certified teachers to provide instruction and to monitor the students in the online CRP. We judgmentally tested the records of 32 classes of CRPs. In all 32 classes, certified teachers in the subject area were instructing the students in CRP. We found that, on selected days in all 32 classes, students were receiving instruction from several teachers, and not all teachers were certified in all the subject areas. However, the teachers available were collectively certified in all the subject areas. Additionally, the courses are developed by teachers certified in the subject areas.

Alignment With the Learning Standards – The CRP courses were aligned with the Learning Standards. Per discussion with District officials, the teachers review and develop the CRPs and syllabus so that the programs meet the Learning Standards. The District provided vendor documentation to show alignment with the Learning Standards for the 2011-2012 school year, but not for the 2010-2011 school year. In the 2010-2011 school year, the District was using another vendor who would not provide us with the information on alignment with the Learning Standards because of copyright issues.

CRP Design and Student Participation Approval – The District has adopted formal guidelines for establishing and approving CRPs and to help in the administration of CRPs. There is a CRP Committee made up of administrators, guidance counselors from the middle and high schools, and credit recovery teachers. The Committee decides which incoming freshmen most need a CRP and facilitates their enrollment. Seniors are assigned to the program by the District guidance department. The guidance counselors work in conjunction with the CRPs' lead teacher to assign seniors to available courses. District officials said that the high school principals, guidance counselors, and the CRP lead teacher have informal meetings prior to the approval and enrollment of applicable students into a CRP class.

However, the District does not have documentation to support the approval of students' participation in the CRPs, as the Regulations require. The District has documentation of the meetings held by the Committee, but it does not maintain documentation of the approval discussion. We judgmentally tested the records of 32 CRP students and found no documentation approving the 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 daily attendance reports, quiz grades, midterm grades and final

grades, all recorded in the CRP software. The students are also required to turn in notes before the teachers allow them to take each of the quizzes. Teachers can also review the amount of time spent in the software before taking each quiz.

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.

The students are required to turn in notes before the teachers allow them to take each quiz. The teachers must unlock the quizzes in the system for the students in order for students to access them. The teachers can also review the amount of time the students spent in the system before taking each quiz.

Recommendations

1. The District should maintain documentation regarding the alignment of CRP courses to the Learning Standards.
2. The District should maintain documentation regarding the approval of students’ participation in CRP courses.

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.



North Syracuse Central School District

Kim J. Dyce-Faucette, Ed.D.
Superintendent of Schools
www.nscsd.org

Assistant Superintendent for Instruction
Dawn Wilczynski
5355 West Taft Road
North Syracuse, NY 13212
(315) 218-2124

To: [REDACTED]

From: Dawn Wilczynski, Assistant Superintendent for Instruction, North Syracuse CSD

Re: Credit Recovery Audit Review, Report Number S9-12-29

Date: November 26, 2012

This is in response to the draft audit report that was presented to us on November 6, 2012.

Audit report, page 3:

The District offered the following credit recovery courses online: Algebra, History, English, U.S. History Advanced Algebra, Participation in Government, Foreign Language, Earth Science and Living Environments.

See
Note 1
Page 9

Correction:

We offer: Algebra, History (Global 1 & 2), English (grades 9-12), U.S. History, Advanced Algebra, Geometry, Participation in Government, Foreign Language (Spanish), Economics, Earth Science, and Living Environment.

Audit report, page 4:

District officials do not always maintain documentation to support the approval of the students' participation in the CRPs, or alignment with New York State learning standards.

Correction:

We do maintain records documenting support and approval of student participation in the CRP; however, the auditor did not look at our records at the time of his visit. All parties, which include parents, principal, teacher of record, and the CRP lead teacher, must sign a contract approving students' participation and these are kept in our CRP files.

See
Note 2
Page 9

Audit report, page 4:

In all 32 instances we found no documentation that the assigned certified teachers had any interactions with the students.

Correction:

This sentence appears to contradict the fourth sentence within this paragraph. Our teachers do directly interact with these students; the CRP is a combination of computerization and teacher instruction (individual and small group), and all 32 teachers are also the teacher of record and grade these individuals on report cards.

See
Note 3
Page 9

Audit report, page 4:

However, the District does not have documentation to support the approval of students' participation in the CRPs, as the SED regulations require.

Correction:

There are no SED regulations stipulating documentation; however, the District has maintained appropriate individual student contracts, signed by all parties (as listed above) at the time of this audit and to-date.

See
Note 4
Page 9

Audit report, recommendations, page 5:

- 1. The District should maintain documentation regarding the alignment of CRP courses to NYS learning standards.*
- 2. The District should maintain documentation regarding the approval of students' participation in credit recovery programs.*

Implementation Plan of Action:

1. As the District has changed CRP vendors, the curriculum alignment of the CRP courses to the NYS Learning Standards are maintained and available in the CRP room at all times.
2. Contracts have been a part of the students' participation process; however, they are now filed in the CRP room in a locked file cabinet.

Respectfully submitted,

Dawn Wilczynski

Assistant Superintendent for Instruction

APPENDIX B

OSC COMMENTS ON THE DISTRICT OFFICIALS' RESPONSE

Note 1

We updated the report to include these courses.

Note 2

Our examination of the available records found that the District did not document that a school-based panel approved the students' participation in CRPs as required by the Regulations. The District's "Credit Recovery Program Student Contract" details the individual student's responsibilities while participating in the CRP. However, the contract only has the signatures of a parent and student, and it does not include any reference to decisions of a school-based panel. In addition, while District officials said they meet to approve students' participation in CRPs, the District did not have documentation for the approval decisions at these meetings.

Note 3

We removed the sentence from the report.

Note 4

See the response to Note 2. In addition, in our global report, we recommend that school districts work with the Department to clarify documentation requirements regarding the approval of students' participation in CRPs.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

We reviewed the 2011-12 course curriculum guides that describe the original class course and what is covered in the course, and interviewed teachers and a guidance counselor to identify and review any documentation that was kept on the CRP. We interviewed the teachers who taught the credit recovery course and examined their Teacher Certifications, the 2011-12 report cards of the students participating in the CRP, an interim student progress report, student attendance records in the CRP, and the teacher-student performance and participation report book. 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 32 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.